Social Security

Magnetic Media Reporting And Electronic Filing (MMREF-1)

For Tax Year 2005

Submitting Annual W-2 Copy A Information to the Social Security Administration

Look Inside For:
- *What's New*
- *Filing Reminders*
- *Future Changes*

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This document is reissued every tax year and may be updated at any time to ensure that it contains the most current information. For the latest version of the MMREF-1, go to <u>http://www.socialsecurity.gov/employer/</u> and select *Forms and Publications*.

WHAT'S NEW

<u>Record Changes</u>

- The field, Personal Identification Number (PIN), has been shortened from seventeen to **eight** positions in the Code RA Submitter Record (positions 12 – 19).
- The field, Non-Taxable Combat Pay, has been added to the Code RW Employee Wage Record (positions 386 - 396) and the Code RT Total Record (positions 280 - 294). The field does not apply to Puerto Rico or Northern Mariana Islands employees.
- The field, Deferrals Under a Section 409A Non-Qualified Deferred Compensation Plan, has been added to the Code RW Employee Wage Record (positions 430 - 440) and the Code RT Total Record (positions 355 - 369). The field does not apply to Puerto Rico or Northern Mariana Islands employees.
- The field, Income Under Section 409A on a Non-Qualified Deferred Compensation Plan, has been added to the Code RO Employee Wage Record (positions 89 - 99) and the Code RU Total Record (positions 115 - 129). The field does not apply to Puerto Rico or Northern Mariana Islands employees.

<u>Other Changes</u>

- The Social Security Wage Base for tax year 2005 is $90,000. Social Security taxes will be withheld at 6.2 percent (up to $90,000 of employee wages). Medicare taxes continue to be withheld at 1.45 percent on all wages.   Household wages remain at $1,400.00.
- **Section 1.1**: **Filing Requirements**: Added the question: "*What are the money fields that are forwarded to IRS and are not maintained by SSA?*"
- **Section 1.3**: **Processing a File**: Additional language has been added for the question: *"How long does it take to process my file?"* to stress the importance of including complete submitter contact information in the RA Submitter Record.
- **Section 2**.**5**: **Government Employer**: Additional language has been added for the question: *"I am a government employer. How do I report Medicare Qualified Government Employee (MQGE) earnings*?" to clarify how to report Medicare Qualified Government Employment earnings.
- **Section 2.6**: **Military Employer**: An additional item has been added to the list of earnings types that should **NOT** be reported as Employment Type Code M (Military) —"Earnings paid to civilian contractor employees."
- **Section 4.1**: **General**: The following instructions have been added concerning large submissions:
- Do <u>not</u> repeat the Employer Record for each RW/RO Record.
- If your organization files on behalf of multiple employers, include no more than 1 million Employee Wage Reports or 50,000 Employer Reports per submission. Following these guidelines will help to ensure that your wage data is processed in a timely manner.
- **Section 4**.**2**: **Rules**: Additional language has been added for the question: *"What rules do you have for the Social Security Number (SSN)?"* to clarify how to correct Social Security Numbers/Names.

- **Section 4.7**: **Code RW – Employee Wage Record**: Additional language has been added to "Specifications" for the fields: Social Security Wages, Social Security Tax Withheld, Medicare Wages and Tips, Medicare Tax Withheld and Social Security Tips.
- **Section 4.10**: **Code RT – Total Record**: Additional language has been added to "Specifications" for the fields: Social Security Wages, Social Security Tax Withheld, Medicare Wages and Tips, Medicare Tax Withheld and Social Security Tips.
- **Section 7.3: Data Requirements:** Additional language has been added:
  Any file name may be used. However, please ensure that the file name has a valid extension (for example, ".txt").
- **Section 9.2: Data Requirements:** Additional language has been added:
  Do NOT add an extension (".dat", ".bak") when filing on diskette.
- **Section 10.0 (of the 2004 Publication)**: "MAGNETIC TAPE/CARTRIDGE FILING" has been deleted as well as references to magnetic tape and cartridge.
- **10.0: Appendix A: Contacts for Questions About This Publication**: Updates have been made to the list of contacts.
- **11.0: Appendix B: Correctable MMREF-1 Fields Through a MMREF-2 File:** Additional language has been added to the "Correctable" fields: Tax Year, Employer/Agent EIN and Employment Code.
- **14.1: Appendix E: Form W-3 and MMREF-1:**
  Revised language has been added to "MMREF-1 FILE RECORD/FIELD/POSITION" for box numbers (11) Nonqualified plans and (12) Deferred compensation.
- Box number 11 "Nonqualified plans" is a **sum of** MMREF-1 RT Record fields:
  Nonqualified Plan Section 457 and
  Nonqualified Plan Not Section 457
- Box number 12 "Deferred compensation" is a **sum of** MMREF-1 RT Record fields:
  Deferred Compensation Contributions to Section 401(k),
  Deferred Compensation Contributions to Section 403(b),
  Deferred Compensation Contributions to Section 408(k)(6),
  Deferred Compensation Contributions to Section 457(b)
  Deferred Compensation Contributions to Section 501(c)(18)(D),
  Simple Retirement Account, **and**
  Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan
 16.0: Appendix G: Country Codes: The following changes have been made:
- *Countries deleted*: Yugoslavia (YI) changed to Serbia and Montenegro (YI)
- *Countries added*: England (UK), Scotland (UK), Wales (UK)
- **18.0: Appendix I: Glossary**: The following changes have been made:
- *Glossary additions:* EET (Earnings Employment Type), ESLO (Employer Services Liaison Officer), PIN (Personal Identification Number), RRB (Railroad Retirement Board), SSN (Social Security number) and USERRA (Uniformed Services Employment and Reemployment Rights Act)
- *Glossary deletions:* BDW, CPI, Form 6559, Form 6559A, Header labels, Internal labels, Tapemark and Trailer labels
- References to proprietary software have been deleted.
- Some editorial changes and corrections for clarification have also been made.

FILING REMINDERS

Filing Deadlines

- File Copy A of Form W-2 and W-3:
- – on 3 ½ inch diskettes by **February 28, 2006.**
- – via Business Services Online (BSO) or Electronic Data Transfer (EDT) by **March 31, 2006.**

Note: You may owe a penalty for each Form W-2 that you file late. (Refer to IRS 2005 Instructions for Forms W-2 and W-3 regarding Penalties and Terminating a Business.)

Electronic Filing

- For tax year 2005, BSO filers may upload their files beginning on **December 19, 2005**.

Other Filing Reminders

- Tax year 2005 is the last year we will accept diskette submissions.
- The only physical media that SSA accepts is 3 ½ diskette.
- RA Submitter Record Information: It is imperative that the submitter's <u>telephone number</u> and <u>E-mail address</u> be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, make it necessary for SSA to reject your submission.
- All submitters must obtain a Personal Identification Number (PIN) through our registration process (see Section 5) and must enter that PIN in the RA Submitter Record.
- Make sure the PIN assigned to the employee who is attesting to the accuracy of the W-2 data is included in the RA Submitter Record. See Section 5 (PIN/Password Registration Information) for additional information.
- Make sure each data file submitted is complete (RA through RF Records).
- RE Employer Record Information: Following the last RW/RO Record for the employee, create an RT/RU Record, then create either:
- – The RE Record for the next employer in the submission; or
- – An RF Record if this is the last report in the submission.
- Do <u>NOT</u> create a file that contains any data after the Final Record (RF Record).
- Be sure to enter the correct tax year in the Employer Record (RE Record).
- The Tax Jurisdiction Code (position 220 on the RE Record) relates to the <u>employee's location,</u> not the employer's location. For example, Puerto Rico employees have a Tax Jurisdiction Code of "P".

- <u>Electronic File Upload</u>
- – Do <u>NOT</u> upload multiple diskette submissions. Copy multiple diskettes into a single file and send the single file via the BSO: http://www.socialsecurity.gov/bso/bsowelcome.htm
- – If you compress the submission, compress the "single" file prior to sending it via the BSO.

- <u>Diskette Filing</u>
- – If the size of the wage report exceeds the capacity of a single diskette, a file may be split into multiple files and submitted on multiple diskettes, one file per diskette. However, a better alternative is to file electronically so splitting of the file is unnecessary.
- – If you compress the submission, compress each file separately using software that will compress your files in .ZIP format.

- Electronic Data Transfer (EDT) Filing
–   You cannot compress the file.

Mailing Addresses for Diskettes

- Send diskettes via the U.S. Postal Service to:

    SOCIAL SECURITY ADMINISTRATION
    AWR MAGNETIC MEDIA PROCESSING
    5-F-17, NB, METRO WEST
    PO BOX 33014
    BALTIMORE, MD 21290-3014

- Send diskettes via other carrier to:

    SOCIAL SECURITY ADMINISTRATION
    AWR MAGNETIC MEDIA PROCESSING
    5-F-17, NB, METRO WEST
    300 N. GREENE STREET
    BALTIMORE, MD 21290-0300

FUTURE CHANGES

- For Tax Year 2006, the title of this publication Magnetic Media Reporting And Electronic Filing (MMREF-1) will be **renamed** as Publication 42-007: Specifications for Filing Forms W-2 Electronically.

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1.0 GENERAL INFORMATION

1.1 Filing Requirements

What's in this publication?

Instructions for filing form W-2 Copy A information with the Social Security Administration (SSA) on magnetic media or via electronic filing using the Magnetic Media Reporting and Electronic Filing (MMREF-1) format for Tax Year 2005 reporting.

Who must use these instructions?

Employers with 250 or more W-2 Copy A forms to submit.

May I use these instructions if I have fewer than 250 W-2s?

Yes, and we encourage you to use these instructions.

What if I have 250 or more W-2s and I send you paper W-2s?

You may be penalized by the Internal Revenue Service (IRS).

May I submit up to 249 paper W-2s without a penalty, even if I am required to submit magnetic media/electronically?

Yes, in situations such as sick pay, executive salaries, etc. If paper W-2s (up to 249) are used in these situations, do <u>NOT</u> submit the same W-2 data via "MMREF-1."

What if I have 250 or more W-2s, but have a hardship and cannot file magnetic media/electronically?

- IRS may waive the filing requirement if you can show hardship.
- To request a WAIVER, apply 45 days before the due date of the report. Use IRS Form 8508.
- For more information concerning the filing of information returns to IRS electronically/magnetically, contact the IRS Martinsburg Computing Center at the address given below or by telephone toll free at **1-866-455-7438** between 8:30 a.m. and 4:30 p.m. Eastern Time.
- Obtain the IRS Form 8508 by:
- Contacting the IRS at **1-800-829-3676**
- Downloading it from the IRS website at http://www.irs.gov/formspubs/index.html
- Sending a request via U.S. Postal Service to:

> INTERNAL REVENUE SERVICE
> MARTINSBURG COMPUTING CENTER
> INFORMATION REPORTING PROGRAM
> 240 MURALL DRIVE
> KEARNEYSVILLE WV 25430

May I use these instructions to report annual and quarterly wage and tax data to State and Local Tax Agencies?

- Some States will accept the format for the State Record shown in this publication; however, arrangements and approval for reporting to State or local taxing agencies must be made with each individual State or local tax agency.
- SSA and IRS do <u>not</u> transfer or process the State Record data.

What if I do not follow the instructions in this publication?

- Your employees' wages may not be properly credited.
- You may be subject to a financial penalty by the IRS.
- We may not be able to process your submission.
- Your totals of all W-2 reports may not match the Form 941 totals for the year.

What clarifications do I need before I read this publication?

- The term "W-2" refers to the following, unless otherwise indicated: W-2, W-2AS, W-2GU, W-2CM, W-2VI and W-2PR/499R-2.
- The term "W-3" refers to W-3, W-3SS (Transmittal of Wage and Tax Statements for Forms W-2AS, W-2GU, W-2CM or W-2VI) and W-3PR.

What are the money fields that are forwarded to IRS and are not maintained by SSA?

- Federal Income Tax Withheld
- Social Security Tax Withheld
- Medicare Tax Withheld
- Advance Earned Income Credit
- Dependent Care Benefits
- Military Employee Basic Quarters, Subsistence and Combat Pay
- Income From the Exercise of Nonstatutory Stock Options
- Allocated Tips
- Medical Savings Account
- Simple Retirement Account
- Qualified Adoption Expenses
- Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000
- Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000
- Employer Cost of Premiums for Group Term Life Insurance Over $50,000
- Uncollected Employee Tax on Tips
- Non-Taxable Combat Pay
- Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan
- Income Under Section 409A on a Non-qualified Deferred Compensation Plan

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May I send a paper W-3 or W-2 along with my magnetic media?
No, do <u>NOT</u> include any paper forms with any magnetic media.

Do I have to register to get a Personal Identification Number (PIN) before I send you my file?
Yes. See Section 5 of this publication for registration information.

Do you have test software that I can use to verify the accuracy of my file?
Yes.   See Section 6 of this publication for AccuWage information.

How may I send you my W-2 information using the MMREF-1 format?
- Electronic File Upload (see Section 7)
- Electronic Data Transfer (EDT) (see Section 8)
- 3½ inch diskettes (see Section 9)

Note: Electronic filing is considered the "best practice" for submitting Form W-2 data to SSA.

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1.2 Filing Deadline

When is my file due to you?
- For 3 ½ inch diskettes: February 28, 2006.
- For files transmitted via Business Services Online (BSO) or EDT: March 31, 2006.

What if I can't file by the deadline?
- You may request an extension.
- You must request the extension before the due date of the report using IRS Form 8809.

How can I obtain an IRS Form 8809?

Obtain the IRS Form 8809 by:
- Contacting the IRS at **1-800-829-3676**
- Accessing it from the IRS website at http://www.irs.gov/formspubs/index.html
- Sending a request via U.S. Postal Service to:

  IRS-MARTINSBURG COMPUTING CENTER
  INFORMATION REPORTING PROGRAM
  ATTN: EXTENSION OF TIME COORDINATOR
  240 MURALL DRIVE
  KEARNEYSVILLE WV 25430

- To avoid delays, be sure the attention line is included on all envelopes and packages containing IRS Form 8809.

What if I file late?

SSA informs the IRS of the date the file was received at the processing site in Baltimore, MD. The IRS may impose a financial penalty based on a multi-tier system. A description of these penalty provisions can be found in the IRS publication "Instructions for Forms W-2 and W-3" which can be downloaded from:
- The IRS website at http://www.irs.gov/formspubs/index.html
- SSA's website at http://www.socialsecurity.gov/employer/pub.htm

1.3 Processing a File

How long does it take to process my file?

Generally within 120 days. However, data received electronically is usually processed much faster than physical media. Failure to include correct and complete submitter contact information in the RA Submitter Record may, in some cases, significantly increase the time required to process your file.

Will you notify me when the file is processed?
No.

As a submitter, can I check on the status of my submission?
For all submissions other than paper reports, you can view the status on the BSO (see Section 5).

As a submitter, what do I use as a key to check the status of my submission on the BSO?
- For a diskette or EDT submission, use the "Submitter's Employer Identification Number (EIN)" in the Submitter RA Record along with the related PIN.
- For a submission transmitted using the BSO, use the "transmitter's EIN" and related PIN.

As an employer, can I check on the status of my employer report?
For submissions other than paper reports, you can view the status on the BSO using your employer EIN indicated in the Employer Record (positions 8 - 16) and the related PIN (see Section 5.2).

Will you return the magnetic media to me if the file is processed?
No.

What if you can't process my file?
- If you select "Postal Service" as your Preferred Method of Problem Notification in the Submitter Record, we will return the magnetic media to you with an explanation of the problems that we found. You are allowed 45 days (the receipt date is when we receive the file, not when it is postmarked) to correct and return the file to us without penalty.
- If you select "E-Mail/Internet" as your Preferred Method of Problem Notification in the Submitter Record, we will send you an electronic notice containing an explanation of the problems that we found. You are allowed 45 days (the receipt date is when we receive the file, not when it is postmarked) to correct and submit a corrected file to us without a penalty. We will not send the magnetic media back to you unless you request it.

What should I do to correct my file?
- Follow the instructions in the notice you receive.
- Review and correct the information you sent us.
- For assistance call **1-800-772-6270**, Monday through Friday, 7 a.m. to 7 p.m. Eastern Time.

If, as an employer, I use a service bureau or a reporting representative to submit my file, am I responsible for the accuracy and timeliness of the file?
Yes.

Do I need to keep a copy of the W-2 information I send you?
Yes. IRS requires that you retain a copy of your W-2 Copy A data or to be able to reconstruct the data for at least four (4) years after the due date of the report.

Can I get a copy of a W-2 that you process?
- You can request a copy from the IRS via IRS Form 4506. Call the IRS at **1-800-829-3676** or visit your local IRS district office. IRS furnishes a copy of a W-2 for Federal tax purposes.
- SSA will furnish a copy of a processed W-2, free of charge, if needed for SSA purposes. If not needed for SSA purposes, SSA will charge a fee for this service. Call SSA at **1-800-772-6270** to request a copy of a W-2.

1.4   Correcting a Processed File

How can I correct W-2 information that you have already processed?
- You can submit corrections to W-2 processed information:
- Magnetic media/electronically via the Magnetic Media Reporting and Electronic Filing of W-2C Information (MMREF-2) or a paper W-3c/W-2c
- You can obtain the "MMREF-2" specifications by:
- Accessing the Internet at http://www.socialsecurity.gov/employer/pub.htm
- Calling SSA at **1-800-772-6270**
- Calling your local contact shown in Appendix A of this publication
- You can obtain the paper W-3c/W-2c forms by calling the IRS at **1-800-829-3676**.

What fields in the MMREF-1 can be corrected via a MMREF-2 file?
 See Appendix B for a complete list.

1.5   Receiving Specifications Update

I will submit a MMREF-1 file for this tax year, will I automatically receive an updated publication for the next tax year?
Yes.

If I do not automatically receive a publication next year, how can I receive one?
- By accessing SSA's website at http://www.socialsecurity.gov/employer/pub.htm
- By calling SSA at **1-800-772-6270** Monday through Friday, 7 a.m. to 7 p.m. Eastern Time
- By calling your local contact shown in Appendix A of this publication

1.6   Assistance

Whom should I call if I have general questions about information in this publication?
- See Appendix A for a complete list of contact numbers.
- For questions concerning the State Record, please contact your State Revenue Agency.

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2.0   SPECIAL SITUATIONS

2.1   Agent Determination

I think I should report as an agent. How can I determine if I am an agent?

SSA recognizes two types of agents:

- IRS Form 2678 Procedure Agent (Agent Indicator Code "1")
- An employer who wants to use an agent prepares an IRS Form 2678 (Employer Appointment of Agent) and submits the form to an agent.
- The agent submits the IRS Form(s) 2678 to IRS with a written request for authority to act as an agent for an employer(s) and the IRS gives written approval.
- Common Paymaster (Agent Indicator Code "2")
- A corporation that pays an employee who works for two or more related corporations during the same year or who works for two different parts of the parent corporation (with different EIN's) during the same year.
- No approval or forms are required to become a common paymaster.

Note: For more information, see Section 7 of the IRS Publication 15-A (Employer's Supplemental Tax Guide) Special Rules for Paying Taxes.

2.2   Prior Year Makeup Contributions Under USERRA

We have an employee who returned to employment following military service, and makeup amounts were contributed to a pension plan for prior year(s) under the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA). The paper form W-2 provides for optional itemized reporting of makeup contributions by pension plan year. How should I report the makeup contributions in the MMREF-1 RW Record?

- <u>MMREF-1 Format</u>
- The MMREF-1 does not enable itemized reporting of prior year makeup contributions to a pension plan. Report the **sum** of makeup and current year pension plan contributions in the appropriate field of the employee's MMREF-1 RW Record.
- <u>Paper Form W-2</u>
- Complete box 12 of the employee's paper W-2 according to IRS instructions. The employee's paper W-2 provides IRS the information needed to determine whether or not the employee is exceeding the annual limit for elective employee deferrals.
- <u>Example:</u> In TY 2005 an employee contributed $5,000 of their TY 2005 earnings to a Section 401(k) plan, $1,000.00 of which is a USERRA makeup contribution allocated to TY 2004.
- In your MMREF-1 file, report 00000500000 in positions 287 - 297 of the employee's MMREF-1 RW Record.
- In box 12 of the employee's paper Form W-2, show:
  - D $4,000.00
  - D 04 $1,000.00

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2.3   Terminating a Business

What must I do if I terminate my business?
- Submit a MMREF-1 file to SSA by the last day of the month that follows your final Form 941 return due date to the IRS.
- Issue W-2 copies to employees by the due date of the final Form 941.
- Enter a "1" in position 26 of the Employer Record (RE Record).

Note:
- *If any of your employees are immediately employed by a successor employer, see Rev. Proc. 96-60, 1996-2 C.B. 399.*
- *For information on automatic extensions for furnishing Forms W-2 to employees and filing Forms W-2 with SSA, see Rev. Proc. 96-57, 1996-2 C.B. 389.*
- *For more information, see IRS Schedule D.*

2.4   Deceased Worker

How do I report a deceased worker's wages?
- A deceased worker's wages paid to a beneficiary or estate <u>in the same calendar year</u> of the worker's death are subject to Social Security and Medicare taxes.
- However, deceased workers' wages or other compensation paid to the beneficiary or estate <u>after the year of the worker's death</u> are not reported on form W-2, and Social Security and Medicare taxes are not withheld.
- Whether the payment is made in the year of death or after the year of death, IRS Form 1099-MISC (Miscellaneous Income) must be filed.
- For detailed instructions, see IRS "Instructions for Forms W-2 and W-3," Special Reporting Situations for Form W2, at <u>http://www.irs.gov</u>.

2.5   Government Employer

I am a government employer. How do I report Medicare Qualified Government Employee (MQGE) earnings?
- MQGE covered earnings are reportable for:
  - Tax Years 1983 and later for W-2 information.
  - Tax Years 1986 and later for 499R-2/W-2PR, W-2VI, W-2GU, W-2CM and W-2AS information.
- Report MQGE wages and tips in the Medicare Wages and Tips field.
- Report MQGE tax withheld in the Medicare Tax Withheld field.
- Report zero in the Social Security Wages, Social Security Tips and Social Security Tax fields.
- All RW Records containing data solely from MQGE (i.e., containing wages or tips subject only to the Medicare tax) should be grouped to follow a Code RE Record with an Employment Code of "Q".
- All other RW Records (i.e., containing wages not subject to Social Security or Medicare tax) should be grouped to follow an RE Record with an Employment Code other than "Q".

- Do <u>NOT</u> group MQGE RW Records and non-MQGE RW Records together after a single RE Record.
- An MQGE report should not contain any RW Records with nonzero Social Security Wages, Social Security Tips or Social Security Tax.

I am a government employer. How do I report employees that have both Medicare only wages and Social Security wages?

- Beginning with tax year 1991, you can choose one of two methods for an employee who has both (1) wages that are subject to Medicare tax and (2) wages subject to both Social Security and Medicare taxes. These wages must be for the same taxable year while in continuous employment for the same employer. The two methods are "split" and "combined" reporting.
- <u>Split Reporting</u>
− Prepare two RW Records for the employee.
− One RW Record for the Medicare wage and tax data. Place after an RE Record with an Employment Code of "Q."
− One RW Record for the Social Security wage and tax data. Place after an RE Record with an Employment Code of "R."
- <u>Combined Reporting</u>
− Prepare one RW Record combining both the Medicare only (MQGE) wages and Social Security wages. Place after an RE Record with an Employment Code of "R."

2.6   Military Employer

I am a military employer.   How do I report military employment?

<u>Use of Employment Type Code M (Military)</u>
- Use Employment Code M (Military) only if you are a military employer who has pre-registered your Employer Identification Number (EIN) with SSA. For information on EIN registration, call the telephone number in Appendix A.
- Use Employment Code M (Military) to report only Social Security <u>covered</u> earnings paid for full-time active duty in the U.S. Armed Services.
- Do <u>NOT</u> report any other type of earnings as Employment Code M (Military). Report the following types of earnings as Employment Code R (Regular):
− Earnings not paid for full-time active duty (such as active duty for training pay, also known as "drill pay').
− Earnings paid to civilian contractor employees.

<u>Reporting Social Security Covered Earnings Paid for Full-Time Active Duty in the U.S. Armed Services</u>
- For **tax year 1978 to 2001**, report Social Security covered earnings paid for full-time active duty in the U.S. Armed Services as Employment Code M (Military). Do <u>not</u> combine active duty pay with other types of earnings (such as drill pay) in a single report or in a single RW Record.
- For **tax year 2002 and later**, there are two options for reporting full time active duty pay:
− You may report full time active duty pay as Employment Code M (Military). In this case, the reporting requirements are the same as for TY 1978 to 2001:

- o The EIN must be pre-registered to report Employment Code M (Military).
- o Only Social Security <u>covered</u> earnings paid for full time active duty in the U.S. Armed Services are to be reported as Employment Code M (Military).
- o Other types of earnings (such as drill pay) must not be reported as Employment Code M (Military).
- − You may report full-time active duty pay as Employment Code R (Regular). In this case there are no special reporting requirements. Active duty pay may be combined (in a single report and/or in a single RW Record) with other types of earnings (such as drill pay).

2.7   Railroad Retirement Board (RRB) Employer

I am an RRB employer.   How do I report my employee's wages?
- Prepare an RE Record with an "X" in the "Employment Code" field.
- Show wages and tips in the "Wages, Tips and Other Compensation" field in the RW Record.
- Do <u>NOT</u> make entries in any Social Security Wages, Tips or Tax field or any Medicare Wages and Tips or Medicare Tax field in the RW Record.
- Do <u>NOT</u> include Tier 1 and Tier 2 taxes in the Social Security or Medicare Tax fields.

2.8   Third-Party Sick Pay

I am a third-party who paid sick pay, but did not provide to the employer the sick pay and tax withheld amounts; or, I am an employer reporting sick pay paid by a third party.   How do I report sick pay payments?
- You must submit the W-2 information for each employee to whom you paid sick pay.
- In the RE Record, enter "1" in position 221 (Third-Party Sick Pay Indicator).
- In each related RW Record:
- − Enter "1" in position 489 (Third-Party Sick Pay Indicator) if the RW Record includes third-party sick pay.
- − Enter "0" in position 489 if the RW Record does <u>not</u> include third-party sick pay.
- RW Records with a "1" in position 489 must follow RE Records with a "1" entered in position 221.
- A report with a "1" in position 221 of the RE Record <u>may also contain</u> RW Records with "0" in position 489 of the RW Record.

2.9   Additional Information

Where can I find additional information?
- In IRS Publication 15 (Circular E, Employer's Tax Guide).
- On the SSA website available at http://www.socialsecurity.gov/employer.

2.10 Assistance

Who should I call if I have questions about a special situation?
- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time, or
- Call your local contact shown in Appendix A.

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3.0   FILE DESCRIPTION

3.1   General

What do I name my file?

For a diskette(s), name the file "W2REPORT." For all other types of submissions, we do <u>not</u> need a particular file name.

What if my company has multiple locations or payroll systems using the same EIN?

You may submit using the acceptable method for multiple reports in one file shown in Appendix C or submit more than one report with the same EIN.

What records are optional in a MMREF-1 file and which ones are required?

- Code RA   Submitter Record (Required)
- Code RE   Employer Record (Required)
- Code RW   Employee Wage Record (Required)
- Code RO   Employee Wage Record (Optional)
- Code RS   State Record (Optional)
- Code RT   Total Record (Required)
- Code RU   Total Record (Optional)
- Code RF   Final Record (Required)

Where can I find examples of the file layouts?

See Appendix C.

3.2   File Requirements

3.2.1 Submitter Record (RA)

- Must be the first data record on each file.
- Make the address entries specific enough to ensure proper delivery.

3.2.2 Employer Record (RE)

- Following the last RW/RO Record for the employer, create an RT/RU Record and then create either the:
- – RE Record for the next employer in the submission; or
- – RF Record if this is the last report in the submission.

3.2.3 Employee Wage Records (RW and RO)

- Following each RE Record, include the RW Record(s) for that RE Record immediately followed by the optional RO Record(s).
- The RO Record is required if one or more of the fields must be completed because the field(s) applies to an employee. If just one field applies, the entire record must be completed.

- Do <u>NOT</u> complete an RO Record if only blanks and zeros would be entered in positions 3 - 512.
- RW Records may be intermixed with RW - RO combinations if some employees have information for an RO Record and some do not.

3.2.4   State Record (RS)

- The RS Record is an optional record; SSA and IRS do <u>not</u> read or process this information.
- Contact your State Revenue Agency to confirm the use of this record format and questions about covering transmittals, reporting procedures, etc.
- The RS Record should follow the related RW Record (or optional RO Record).
- If there are multiple State Records for an employee, include all of the State Records for the employee immediately after the related RW or RO Record.
- Do <u>NOT</u> generate this record if only blanks would be entered after the record identifier.

3.2.5   Total Records (RT and RU)

- The RT Record must be generated for each RE Record.
- The RU Record is <u>required</u> if an RO Record is prepared.
- If just one field applies, the entire record must be completed.
- Do <u>NOT</u> complete an RU Record if only zeros would be entered in positions 3 - 512.

3.2.6   Final Record (RF)

- Must be the last record on the file.
- Must appear only once on each file.
- Do <u>NOT</u> create a file that contains any data recorded after the RF Record.

3.3   Assistance

Who should I call if I have questions about the file description?
- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time, or
- Call your local contact shown in Appendix A.

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4.0   RECORD SPECIFICATIONS

4.1   General

What character sets may I use?
- American Standard Code for Information Interchange-1 (ASCII-1) for BSO and diskette submitters.
- Extended Binary Coded Decimal Interchange Code (EBCDIC) or ASCII for EDT submitters.
- See Appendix D for character sets.

What is the length of each record?
512 bytes.

Are there any restrictions concerning the number of records for a MMREF-1 file?
- Do <u>not</u> repeat the Employer Record for each RW/RO Record.
- If your organization files on behalf of multiple employers, include no more than 1 million Employee Wage Records or 50,000 Employer Reports per submission. Following these guidelines will help to ensure that your wage data is processed in a timely manner.

What case letters must I use?
For the "Contact E-Mail" field in the RA Record (positions 446 - 485), use upper and lower case to show the exact electronic mail address. For all other fields, use upper case.

Your instructions address the format for the fields in the records I have to create, but how do I know exactly what should be in each field?
- Access the IRS Publication, "Instructions for Forms W-2 and W-3" at http://www.socialsecurity.gov/employer
- Under "Employer Information Website Index," select *Forms & Publications*
- Refer to IRS Forms
- Select *2005 W-2 and W-3 Instructions*

The IRS publication "Instructions for Forms W-2 and W-3" addresses boxes on the forms. Do you have a cross-reference from the boxes to the MMREF-1 fields?
Yes.   See Appendix E.

If I use the cross-reference for paper Forms W-3/W-2 to the MMREF-1 fields, will I complete a MMREF-1 file?
No. In order to produce a MMREF-1 file, there are fields to complete in addition to those addressed in the cross-reference.

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4.2 Rules

What rules do you have for alpha/numeric fields?
- Left justify and fill with blanks.
- Where the "field" shows "Blank," all positions must be blank, <u>not</u> zeros.

What rules do you have for money fields?
- Must contain only numbers.
- No punctuation.
- No signed amounts (high order signed or low order signed).
- Include both dollars and cents with the decimal point assumed (example: $59.60 = 00000005960).
- Do <u>NOT</u> round to the nearest dollar (example: $5,500.99 = 00000550099).
- Right justify and zero fill to the left.
- MUST contain zeros if NOT applicable.

What rules do you have for the address fields?
- Fields equate to lines of address printed on correspondence.
- Must conform to U.S. Postal Service rules. For more information:
- See U.S. Postal Service Publication 28
- View the U.S. Postal Service website: http://www.usps.com/businessmail101/addressing/deliveryAddress.htm;
- Call the U.S. Postal Service at **(800) 275-8777**.
- For State, use only the two-letter abbreviations in Appendix F. *(SSA uses the United States Postal Service (USPS) abbreviations for States, U.S. territories and possessions and military post offices.)*
- For Country Codes, use only the two-letter abbreviations in Appendix G. Do <u>NOT</u> use a Country Code when a United States address is shown. *(SSA uses the National Geospatial-Intelligence Agency's (NGA) FIPS 10-4 Publication for assignment of country codes.)*

What rules do you have for the submitter EIN?
- Enter the EIN used for PIN/Password registration, if you are registered (see Section 5 for registration information).
- Only numeric characters.
- Omit hyphens.
- Do <u>NOT</u> begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79, or 89.
- Should match the EIN on any IRS form(s) submitted to the IRS.

What rules do you have for the employer EIN?
- Only numeric characters.
- Omit hyphens.
- Do <u>NOT</u> begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79, or 89.
- Must match the EIN on any IRS form(s) submitted to the IRS.

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What rules do you have for the format of the employee name?
- Enter the name shown on the individual's Social Security card.
- Must be submitted in the individual name fields:
  – Employee First Name
  – Employee Middle Name or Initial
  – Employee Last Name
  – Suffix
- Do <u>NOT</u> include any titles.

What rules do you have for the Social Security Number (SSN)?
- Use the number shown on the original/replacement SSN card.
- Only numeric characters.
- Omit hyphens.
- May <u>NOT</u> begin with an 8 or 9.
- May <u>NOT</u> be 111111111, 333333333 or 123456789.
- For valid range numbers, check the latest list of newly issued Social Security number ranges on the Internet at http://www.socialsecurity.gov/employer.
  – Under "Employer Information Website Index," select *Social Security Number Verification*
  – Under "Table of Contents," select *High Group List*
- If there is no SSN available for the employee, enter zeros (0) in positions 3 - 11 of the RW Record, and have your employee call **1-800-772-1213** or visit their local Social Security office to obtain an SSN.
  – When the SSN is provided, submit a MMREF-2 format report to SSA.
    Complete the RCW Record as follows:

Employee's Originally Reported Social Security Number (SSN)	Fill with zeroes.
Employee's Correct Social Security Number (SSN)	Correct SSN, as shown on their Social Security card.
Employee's Originally Reported First Name, Middle Name or Initial and Last Name	Employee name as reported in the "Employer First Name", "Employee Middle Name or Initial" and "Employee Last Name" fields in the MMREF-1.
Employee's Correct First Name, Middle Name or Initial and Last Name	Correct Employee Name, as shown on their Social Security card.
Money Fields	Blanks in all money fields unless you also need to correct a previously reported money field.

<u>**Exception:**</u> **Do not use the MMREF-2 format to correct cases where the original SSN was reported as blanks or zeroes for two or more employees with identical names. Instead, contact your ESLO for assistance (see Appendix A).**

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4.3   Purpose

What is the purpose of the RA, Submitter Record?
- Identifies the organization submitting the file.
- Describes the file.
- Identifies the organization to receive the next MMREF-1 publication.
- Identifies the organization to be contacted by SSA.
- Identifies the means of contact.

What is the purpose of the RE, Employer Record?
It identifies the employer whose employee wage and tax information is being reported.

What is the purpose of the RW and RO, Employee Wage Records?
It reports income and tax data for employees.

What is the purpose of the RS, State Record?
It reports revenue/taxation and quarterly unemployment compensation data for State filing.

What is the purpose of the RT and RU, Total Records?
It reports totals for all RW Records (and optional RO Records) reported since the last RE Record.

What is the purpose of the RF, Final Record?
- Indicates the total number of RW Records reported on the file.
- Indicates the end of the file.

4.4   Assistance

Who should I call if I have questions about the records specifications?
- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time, or
- Call your local contact shown in Appendix A.

4.5   Code RA – Submitter Record

Field Name	Record Identifier	Submitter's Employer Identification Number (EIN)	Personal Identification Number (PIN)	Blank	Resub Indicator	Resub WFID
Position	1-2	3-11	12-19	20-28	29	30-35
Length	2	9	8	9	1	6

Software Code	Company Name	Location Address	Delivery Address	City	State Abbreviation
36-37	38-94	95-116	117-138	139-160	161-162
2	57	22	22	22	2

ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
163-167	168-171	172-176	177-199	200-214	215-216
5	4	5	23	15	2

Submitter Name	Location Address	Delivery Address	City	State Abbreviation	ZIP Code
217-273	274-295	296-317	318-339	340-341	342-346
57	22	22	22	2	5

ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code	Contact Name
347-350	351-355	356-378	379-393	394-395	396-422
4	5	23	15	2	27

Contact Phone Number	Contact Phone Extension	Blank	Contact E-Mail /Internet	Blank	Contact Fax
423-437	438-442	443-445	446-485	486-488	489-498
15	5	3	40	3	10

Preferred Method of Problem Notification Code	Preparer Code	Blank
499	500	501-512
1	1	12

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RA".
3-11	Submitter's Employer Identification Number (EIN)	9	Enter the submitter's EIN. This EIN should match the EIN on the external label.
12-19	Personal Identification Number (PIN)	8	Enter the eight-digit PIN assigned to the employee who is attesting to the accuracy of this file. See Section 5 for further information concerning the difference in using the PIN as a signature and using the PIN to access the Business Services Online (BSO).
20-28	Blank	9	Fill with blanks. Reserved for SSA use.
29	Resub Indicator	1	Enter "1" if this file is being resubmitted. Otherwise, enter"0" (zero).
30-35	Resub Wage File Identifier (WFID)	6	If you entered a "1" in the Resub Indicator field (position 29), enter the WFID displayed on the notice SSA sent you. Otherwise, fill with blanks
36-37	Software Code	2	Enter one of the following codes to indicate the software used to create your file: • 98 (In-House Program) • 99 (Off-the-Shelf Software)
38-94	Company Name	57	Enter the name of the company to receive MMREF-1 annual filing instructions. Left justify and fill with blanks.
95-116	Location Address	22	Enter the company's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
117-138	Delivery Address	22	Enter the company's delivery address (Street or Post Office Box). Left justify and fill with blanks.
139-160	City	22	Enter the company's city. Left justify and fill with blanks.
161-162	State Abbreviation	2	Enter the company's State. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks.
163-167	ZIP Code	5	Enter the company's ZIP Code. For a foreign address, fill with blanks

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
168-171	ZIP Code Extension	4	Enter the company's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
172-176	Blank	5	Fill with blanks. Reserved for SSA use.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
215-216	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix G).
217-273	Submitter Name	57	Enter the name of the organization to receive notification of data that cannot be processed. Left justify and fill with blanks.
274-295	Location Address	22	Enter the submitter's location address (Attention, Suite, Room, Number, etc.). Left justify and fill with blanks.
296-317	Delivery Address	22	Enter the submitter's delivery address (Street or Post Office Box). Left justify and fill with blanks.
318-339	City	22	Enter the submitter's city. Left justify and fill with blanks.
340-341	State Abbreviation	2	Enter the submitter's State. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks.
342-346	ZIP Code	5	Enter the submitter's ZIP Code. For a foreign address, fill with blanks.

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
347-350	ZIP Code Extension	4	Enter the submitter's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
351-355	Blank	5	Fill with blanks. Reserved for SSA use.
356-378	Foreign State/Province	23	If applicable, enter the submitter's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
379-393	Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
394-395	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix G).
396-422	Contact Name	27	Enter the name of the person to be contacted by SSA concerning processing problems. Left justify and fill with blanks.
423-437	Contact Phone Number	15	Enter the contact's telephone number (including area code). Left justify and fill with blanks.
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justify and fill with blanks.
443-445	Blank	3	Fill with blanks. Reserved for SSA use.
446-485	Contact E-Mail/ Internet	40	If applicable, enter the contact's e-mail/Internet address. This field may be upper and lower case. Left justify and fill with blanks. Otherwise, fill with blanks.
486-488	Blank	3	Fill with blanks. Reserved for SSA use.
489-498	Contact Fax	10	If applicable, enter contact's fax number (including area code). Otherwise, fill with blanks. **For U.S. and U.S. territories only.**

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
499	Preferred Method of Problem Notification Code	1	Enter one of the following codes: • 1 (E-Mail/Internet) • 2 (U.S. Postal Service)
500	Preparer Code	1	Enter one of the following codes to indicate who prepared this file: • A (Accounting Firm) • L (Self-Prepared) • S (Service Bureau) • P (Parent Company) • O (Other) *Note: If more than one code applies, use the one that best describes who prepared this file.*
501-512	Blank	12	Fill with blanks. Reserved for SSA use.

4.6   Code RE – Employer Record

Field Name	Record Identifier	Tax Year	Agent Indicator Code	Employer/Agent Employer Identification Number (EIN)	Agent for EIN	Terminating Business Indicator
Position	1-2	3-6	7	8-16	17-25	26
Length	2	4	1	9	9	1

Establishment Number	Other EIN	Employer Name	Location Address	Delivery Address	City
27-30	31-39	40-96	97-118	119-140	141-162
4	9	57	22	22	22

State Abbreviation	ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code
163-164	165-169	170-173	174-178	179-201	202-216
2	5	4	5	23	15

Country Code	Employment Code	Tax Jurisdiction Code	Third-Party Sick Pay Indicator	Blank
217-218	219	220	221	222-512
2	1	1	1	291

RE POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RE".
3-6	Tax Year	4	Enter the tax year for this report.
7	Agent Indicator Code	1	Review the first Special Situation on Agent Determination in Section 2 before entering a "1" or "2" in this field. If applicable, enter one of the following codes: • "1" 2678 Agent (Approved by IRS) • "2" Common Paymaster (A corporation that pays an employee who works for two or more related corporations at the same time.) Otherwise, fill with a blank.
8-16	Employer /Agent Employer Identification Number (EIN)	9	Enter the EIN entered on the IRS Form 941 submitted to IRS. If you entered a code in the Agent Indicator Code field (position 7), enter your Agent EIN.
17-25	Agent for EIN	9	If you entered a "1" in the Agent Indicator Code field (position 7), enter the Employer's EIN for which you are an Agent. Otherwise, fill with blanks
26	Terminating Business Indicator	1	Enter "1" if you have terminated your business during this tax year. Otherwise, enter "0" (zero).
27-30	Establishment Number	4	For multiple RE Records with the same EIN, you may use this field to designate store or factory locations or types of payroll. Enter any combination of blanks, numbers or letters. Otherwise, fill with blanks.
31-39	Other EIN	9	For this tax year, if you submitted an IRS Form 941 or 943 to IRS or W-2 data to SSA, and you used an EIN different from the EIN in positions 8 - 16, enter the other EIN. Otherwise, fill with blanks. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**

RE POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
40-96	Employer Name	57	Enter the name associated with the EIN entered in positions 8 -16. Left justify and fill with blanks.
97-118	Location Address	22	Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
119-140	Delivery Address	22	Enter the employer's delivery address (Street or Post Office Box). Left justify and fill with blanks.
141-162	City	22	Enter the employer's city. Left justify and fill with blanks
163-164	State Abbreviation	2	Enter the employer's State. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks
165-169	ZIP Code	5	Enter the employer's ZIP code. For a foreign address, fill with blanks.
170-173	ZIP Code Extension	4	Enter the employer's four-digit extension of the ZIP code. If not applicable, fill with blanks.
174-178	Blank	5	Fill with blanks. Reserved for SSA use.
179-201	Foreign State/ Province	23	If applicable, enter the employer's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
202-216	Foreign Postal Code	15	If applicable, enter the employer's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
217-218	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employer's applicable Country Code (see Appendix G).

RE POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
219	Employment Code	1	Enter the appropriate code: • A = Agriculture • H = Household • M = Military • Q = Medicare Qualified Government Employment • X = Railroad • R = Regular (all others)
220	Tax Jurisdiction Code	1	If applicable, enter code: • V = Virgin Islands • G = Guam • S = American Samoa • N = Northern Mariana Islands • P = Puerto Rico Otherwise, fill with blanks.
221	Third-Party Sick Pay Indicator	1	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero).
222-512	Blank	291	Fill with blanks. Reserved for SSA use.

4.7 Code RW – Employee Wage Record

Field Name	Record Identifier	Social Security Number (SSN)	Employee First Name	Employee Middle Name or Initial	Employee Last Name	Suffix
Position	1-2	3-11	12-26	27-41	42-61	62-65
Length	2	9	15	15	20	4

Location Address	Delivery Address	City	State Abbreviation	ZIP Code	ZIP Code Extension
66-87	88-109	110-131	132-133	134-138	139-142
22	22	22	2	5	4

Blank	Foreign State/Province	Foreign Postal Code	Country Code	Wages, Tips and Other Compensation	Federal Income Tax Withheld
143-147	148-170	171-185	186-187	188-198	199-209
5	23	15	2	11	11

Social Security Wages	Social Security Tax Withheld	Medicare Wages and Tips	Medicare Tax Withheld	Social Security Tips	Advance Earned Income Credit
210-220	221-231	232-242	243-253	254-264	265-275
11	11	11	11	11	11

Dependent Care Benefits	Deferred Compensation Contributions to Section 401(k)	Deferred Compensation Contributions to Section 403(b)	Deferred Compensation Contributions to Section 408(k)(6)	Deferred Compensation Contributions to Section 457(b)	Deferred Compensation Contributions to Section 501(c)(18)(D)
276-286	287-297	298-308	309-319	320-330	331-341
11	11	11	11	11	11

Military Employees Basic Quarters, Subsistence and Combat Pay	Non-qualified Plan Section 457 Distributions or Contributions	Employer Contributions to a Health Savings Account	Non-qualified Plan Not Section 457 Distributions or Contributions	Nontaxable Combat Pay	Blank
342-352	353-363	364-374	375-385	386-396	397-407
11	11	11	11	11	11

Employer Cost of Premiums for Group Term Life Insurance Over $50,000	Income from the Exercise of Nonstatutory Stock Options	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	Blank	Statutory Employee Indicator	Blank
408-418	419-429	430-440	441-485	486	487
11	11	11	45	1	1

Retirement Plan Indicator	Third-Party Sick Pay Indicator	Blank
488	489	490-512
1	1	23

RW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RW".
3-11	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. • Use the number shown on the original/replacement SSN card. • Only numeric characters. • Omit hyphens. • May not begin with an 8 or 9. • May <u>NOT</u> be 111111111, 333333333 or 123456789. • For valid range numbers, check the latest list of newly issued Social Security number ranges on the Internet at http://www.socialsecurity.gov/employer. **If no SSN is available, enter zeros (0).**
12-26	Employee First Name	15	Enter the employee's first name as shown on the Social Security card. Left justify and fill with blanks.
27-41	Employee Middle Name or Initial	15	If applicable, enter the middle name or initial as shown on the Social Security card. Left justify and fill with blanks. Otherwise, fill with blanks.
42-61	Employee Last Name	20	Enter the employee's last name as shown on the Social Security card. Left justify and fill with blanks.
62-65	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks
66-87	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
88-109	Delivery Address	22	Enter the employee's delivery address (Street or Post Office box). Left justify and fill with blanks.
110-131	City	22	Enter the employee's city. Left justify and fill with blanks.

RW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
132-133	State Abbreviation	2	Enter the employee's State. Use a postal abbreviation from Appendix F. For a foreign address, fill with blanks.
134-138	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks.
139-142	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks.
143-147	Blank	5	Fill with blanks. Reserved for SSA use.
148-170	Foreign State/ Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
171-185	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
186-187	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix G).
188-198	Wages, Tips and Other Compensation	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**

RW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
199-209	Federal Income Tax Withheld	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
210-220	Social Security Wages	11	The sum of this field and the Social Security Tips field should <u>not</u> exceed the annual maximum Social Security wage base for the tax year ($90,00.00 for tax year 2005). (See Appendix H.) **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).** No negative amounts. Right justify and zero fill.
221-231	Social Security Tax Withheld	11	If the amount in this field is greater than zero, then the Social Security Wages field or the Social Security Tips field must be greater than zero. **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).** This amount should not exceed $5,580.00 for tax year 2005. No negative amounts. Right justify and zero fill.
232-242	Medicare Wages and Tips	11	For tax year 1983 and later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips. (See Appendix H.) For tax years 1991 - 1993, do <u>not</u> exceed the annual maximum Medicare wage base for the tax year. **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).** For years prior to tax year 1983, zero fill. No negative amounts. Right justify and zero fill.

RW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
243-253	Medicare Tax Withheld	11	For tax years 1991 - 1993, do <u>not</u> exceed the annual maximum Medicare wage base for the tax year. For tax years prior to 1983, zero fill. **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).** No negative amounts. Right justify and zero fill.
254-264	Social Security Tips	11	The sum of this field and the Social Security Wages should <u>not</u> exceed the annual maximum Social Security wage base for the tax year ($90,000.00 for tax year 2005.) **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).** No negative amounts. Right justify and zero fill.
265-275	Advance Earned Income Credit	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
276-286	Dependent Care Benefits	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
287-297	Deferred Compensation Contributions to Section 401(k)	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
298-308	Deferred Compensation Contributions to Section 403(b)	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**

RW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
320-330	Deferred Compensation Contributions to Section 457(b)	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
342-352	Military Employees Basic Quarters, Subsistence and Combat Pay	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.** **Valid for tax years 1995 – 2001 only.**
353-363	Non-qualified Plan Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
364-374	Employer Contributions to a Health Savings Account	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
375-385	Non-qualified Plan Not Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**

RW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
386-396	Nontaxable Combat Pay	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
397-407	Blank	11	Fill with blanks. Reserved for SSA use.
408-418	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
419-429	Income from the Exercise of Nonstatutory Stock Options	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
430-440	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
441-485	Blank	45	Fill with blanks. Reserved for SSA use.
486	Statutory Employee Indicator	1	Enter "1" for a statutory employee. Otherwise, enter "0" (zero).
487	Blank	1	Fill with a blank. Reserved for SSA use.
488	Retirement Plan Indicator	1	Enter "1" for a retirement plan. Otherwise, enter "0" (zero).
489	Third-Party Sick Pay Indicator	1	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero).
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

4.8   Code RO – Employee Wage Record

Field Name	Record Identifier	Blank	Allocated Tips	Uncollected Employee Tax On Tips	Medical Savings Account	Simple Retirement Account
Position	1-2	3-11	12-22	23-33	34-44	45-55
Length	2	9	11	11	11	11

	Qualified Adoption Expenses	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	Blank	Civil Status
	56-66	67-77	78-88	89-99	100-264	265
	11	11	11	11	165	1

	Spouse's Social Security Number (SSN)	Wages Subject to Puerto Rico Tax	Commissions Subject To Puerto Rico Tax	Allowances Subject to Puerto Rico Tax	Tips Subject to Puerto Rico Tax	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax
	266-274	275-285	286-296	297-307	308-318	319-329
	9	11	11	11	11	11

	Puerto Rico Tax Withheld	Retirement Fund Annual Contributions	Blank	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax Withheld	Blank
	330-340	341-351	352-362	363-373	374-384	385-512
	11	11	11	11	11	128

RO POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RO" (alphabetic O).
3-11	Blank	9	Fill with blanks. Reserved for SSA use.
12-22	Allocated Tips	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
23-33	Uncollected Employee Tax on Tips	11	Combine the uncollected Social Security tax and the uncollected Medicare tax in this field. No negative amounts. Right justify and zero fill.
34-44	Medical Savings Account	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
45-55	Simple Retirement Account	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
56-66	Qualified Adoption Expenses	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	11	No negative amounts. Right justify and zero fill.
78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	11	No negative amounts. Right justify and zero fill.

RO POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
89-99	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
100-264	Blank	165	Fill with blanks. Reserved for SSA use.
265	Civil Status	1	Enter : - S = Single - M = Married If not applicable, fill with blanks. **For Puerto Rico employees only.**
266-274	Spouse's Social Security Number (SSN)	9	Enter the spouse's SSN as shown on the original/replacement SSN card issued by SSA. If no SSN is available, enter zeros. Otherwise, fill with blanks. **For Puerto Rico employees only.**
275-285	Wages Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
286-296	Commissions Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
297-307	Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
308-318	Tips Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
319-329	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**

RO POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
330-340	Puerto Rico Tax Withheld	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
341-351	Retirement Fund Annual Contributions	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
352-362	Blank	11	Fill with blanks. Reserved for SSA use.
363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	11	No negative amounts. Right justify and zero fill. **For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.**
374-384	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	11	No negative amounts. Right justify and zero fill. **For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.**
385-512	Blank	128	Fill with blanks. Reserved for SSA use.

4.9   Code RS – State Record

Field Name	Record Identifier	State Code	Taxing Entity Code	Social Security Number (SSN)	Employee First Name	Employee Middle Name or Initial
Position	1-2	3-4	5-9	10-18	19-33	34-48
Length	2	2	5	9	15	15

Employee Last Name	Suffix	Location Address	Delivery Address	City	State Abbreviation
49-68	69-72	73-94	95-116	117-138	139-140
20	4	22	22	22	2

ZIP Code	ZIP Code Extension	Blank	Foreign State/ Province	Foreign Postal Code	Country Code
141-145	146-149	150-154	155-177	178-192	193-194
5	4	5	23	15	2

Optional Code	Reporting Period	State Quarterly Unemployment Insurance Total Wages	State Quarterly Unemployment Insurance Total Taxable Wages	Number of Weeks Worked	Date First Employed
195-196	197-202	203-213	214-224	225-226	227-234
2	6	11	11	2	8

Date of Separation	Blank	State Employer Account Number	Blank	State Code	State Taxable Wages
235-242	243-247	248-267	268-273	274-275	276-286
8	5	20	6	2	11

State Income Tax Withheld	Other State Data	Tax Type Code	Local Taxable Wages	Local Income Tax Withheld	State Control Number
287-297	298-307	308	309-319	320-330	331-337
11	10	1	11	11	7

Supplemental Data 1	Supplemental Data 2	Blank
338-412	413-487	488-512
75	75	25

RS POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter the appropriate postal **NUMERIC** Code (see Appendix F).
5-9	Taxing Entity Code	5	Defined by State/local agency.
10-18	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. **If no SSN is available, enter zeros.**
19-33	Employee First Name	15	Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the SSN card. Left justify and fill with blanks. Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks.
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address. Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's State. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks.
141-145	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks.

RS POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
146-149	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
150-154	Blank	5	Fill with blanks. Reserved for SSA use.
155-177	Foreign State/ Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
193-194	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employee's applicable Country Code (see Appendix G).
195-196	Optional Code	2	Defined by State/local agency. **Applies to unemployment reporting.**
197-202	Reporting Period	6	Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032005" for January-March of 2005. **Applies to unemployment reporting.**
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill. **Applies to unemployment reporting.**
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill. **Applies to unemployment reporting.**
225-226	Number of Weeks Worked	2	Defined by State/local agency. **Applies to unemployment reporting.**

RS POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
227-234	Date First Employed	8	Enter the month, day and four-digit year; e.g., "01312003." **Applies to unemployment reporting.**
235-242	Date of Separation	8	Enter the month, day and four-digit year; e.g., "01312003." **Applies to unemployment reporting.**
243-247	Blank	5	Fill with blanks. Reserved for SSA use.
248-267	State Employer Account Number	20	See Glossary, Appendix I. **Applies to unemployment reporting.**
268-273	Blank	6	Fill with blanks. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate postal **NUMERIC** Code (see Appendix F). **Applies to income tax reporting.**
276-286	State Taxable Wages	11	Right justify and zero fill. **Applies to income tax reporting.**
287-297	State Income Tax Withheld	11	Right justify and zero fill. **Applies to income tax reporting.**
298-307	Other State Data	10	Defined by State/local agency. **Applies to income tax reporting.**
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309 – 330: • C = City Income Tax • D = County Income Tax • E = School District Income Tax • F = Other Income Tax **Applies to income tax reporting.**
309-319	Local Taxable Wages	11	To be defined by State/local agency. **Applies to income tax reporting.**
320-330	Local Income Tax Withheld	11	To be defined by State/local agency. **Applies to income tax reporting.**
331-337	State Control Number	7	Optional. **Applies to income tax reporting.**
338-412	Supplemental Data 1	75	To be defined by user.
413-487	Supplemental Data 2	75	To be defined by user.
488-512	Blank	25	Fill with blanks. Reserved for SSA use.

4.10 Code RT – Total Record

Field Name	Record Identifier	Number of RW Records	Wages, Tips and Other Compensation	Federal Income Tax Withheld	Social Security Wages	Social Security Tax Withheld
Position	1-2	3-9	10-24	25-39	40-54	55-69
Length	2	7	15	15	15	15

Medicare Wages and Tips	Medicare Tax Withheld	Social Security Tips	Advance Earned Income Credit	Dependent Care Benefits	Deferred Compensation Contributions to Section 401(k)
70-84	85-99	100-114	115-129	130-144	145-159
15	15	15	15	15	15

Deferred Compensation Contributions to Section 403(b)	Deferred Compensation Contributions to Section 408(k)(6)	Deferred Compensation Contributions to Section 457(b)	Deferred Compensation Contributions to Section 501(c)(18)(D)	Military Employees Basic Quarters, Subsistence and Combat Pay	Non-qualified Plan Section 457 Distributions or Contributions
160-174	175-189	190-204	205-219	220-234	235-249
15	15	15	15	15	15

Employer Contributions to a Health Savings Account	Non-qualified Plan Not Section 457 Distributions or Contributions	Nontaxable Combat Pay	Blank	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	Income Tax Withheld by Payer of Third-Party Sick Pay
250-264	265-279	280-294	295-309	310-324	325-339
15	15	15	15	15	15

Income from the Exercise of Nonstatutory Stock Options	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	Blank
340-354	355-369	370-512
15	15	143

RT POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RT".
3-9	Number of RW Records	7	Enter the total number of Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
10-24	Wages, Tips and Other Compensation	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
25-39	Federal Income Tax Withheld	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
40-54	Social Security Wages	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).** Right justify and zero fill.
55-69	Social Security Tax Withheld	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).** Right justify and zero fill.
70-84	Medicare Wages and Tips	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).** Right justify and zero fill. The amount in this field must equal, or exceed, the sum in the fields for Social Security Wages and Social Security Tips. Do NOT use this field to report data prior to tax year 1983.

RT POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
85-99	Medicare Tax Withheld	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).** Right justify and zero fill.
100-114	Social Security Tips	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).** Right justify and zero fill.
115-129	Advance Earned Income Credit	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
130-144	Dependent Care Benefits	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
145-159	Deferred Compensation Contributions to Section 401(k)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
160-174	Deferred Compensation Contributions to Section 403(b)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
175-189	Deferred Compensation Contributions to Section 408(k)(6)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
190-204	Deferred Compensation Contributions to Section 457(b)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
205-219	Deferred Compensation Contributions to Section 501(c)(18)(D)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
220-234	Military Employees Basic Quarters, Subsistence and Combat Pay	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.

RT POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
235-249	Non-qualified Plan Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
250-264	Employer Contributions to a Health Savings Account	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). No negative amounts. Right justify and zero fill.
265-279	Non-qualified Plan Not Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
280-294	Nontaxable Combat Pay	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
295-309	Blank	15	Fill with blanks. Reserved for SSA use.
310-324	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
325-339	Income Tax Withheld by Payer of Third-Party Sick Pay	15	Enter the total Federal Income Tax withheld by third-parties (generally insurance companies) from sick or disability payments made to your employees. Right justify and zero fill.
340-354	Income from the Exercise of Non-statutory Stock Options	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
355-369	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
370-512	Blank	143	Fill with blanks. Reserved for SSA use.

4.11 Code RU – Total Record

Field Name	Record Identifier	Number of RO Records	Allocated Tips	Uncollected Employee Tax on Tips	Medical Savings Account	Simple Retirement Account
Position	1-2	3-9	10-24	25-39	40-54	55-69
Length	2	7	15	15	15	15

Qualified Adoption Expenses	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	Blank	Wages Subject to Puerto Rico Tax
70-84	85-99	100-114	115-129	130-354	355-369
15	15	15	15	225	15

Commissions Subject to Puerto Rico Tax	Allowances Subject to Puerto Rico Tax	Tips Subject to Puerto Rico Tax	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	Puerto Rico Tax Withheld	Retirement Fund Annual Contributions
370-384	385-399	400-414	415-429	430-444	445-459
15	15	15	15	15	15

Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	Blank
460-474	475-489	490-512
15	15	23

RU POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RU".
3-9	Number of RO Records	7	Enter the total number of RO Records reported since the last Employer Record (Code RE). Right justify and zero fill.
10-24	Allocated Tips	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
25-39	Uncollected Employee Tax on Tips	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
40-54	Medical Savings Account	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
55-69	Simple Retirement Account	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
70-84	Qualified Adoption Expenses	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
85-99	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
100-114	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
115-129	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
130-354	Blank	225	Fill with blanks. Reserved for SSA use.
355-369	Wages Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.

RU POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
370-384	Commissions Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
385-399	Allowances Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
400-414	Tips Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
415-429	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
430-444	Puerto Rico Tax Withheld	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
445-459	Retirement Fund Annual Contributions	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
460-474	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
475-489	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

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4.12 Code RF – Final Record

Field Name	Record Identifier	Blank	Number of RW Records	Blank
Position	1-2	3-7	8-16	17-512
Length	2	5	9	496

RF POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RF".
3-7	Blank	5	Fill with blanks. Reserved for SSA use.
8-16	Number of RW Records	9	Enter the total number of RW Records reported on the entire file. Right justify and zero fill.
17-512	Blank	496	Fill with blanks. Reserved for SSA use.

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5.0 PIN/PASSWORD REGISTRATION INFORMATION

5.1 Obtaining a PIN/Password

Must I get a PIN before I submit my file?
Yes.

Where can I find information about the PIN/Password?
- Access the Internet at http://www.socialsecurity.gov/employer
- Under "Magnetic Tape, Cartridge, or Diskette Filers," select *Register for a PIN*

When is the BSO available?
The BSO is available, including holidays:
- Monday through Friday, 5:00 a.m. to 1:00 a.m., Eastern Time
- Saturday, 5:00 a.m. to 11:00 p.m., Eastern Time
- Sunday, 8:00 a.m. to 11:00 p.m., Eastern Time

How do I get a PIN/Password?
Access the Internet at http://www.socialsecurity.gov/bso/bsowelcome.htm
- Select *Registration*, or
- Call **1-800-772-6270** Monday through Friday, 7 a.m. to 7 p.m., Eastern Time

What information do I have to provide to get a PIN?
- The EIN of the company you work for. If you are a third-party submitter, you need the EIN of your own company, not the EIN of the company(s) for which the wage report(s) is/are being submitted.
  Note: If you are self-employed, you do <u>not</u> need to provide an EIN.
- Your SSN.
- Your name as shown on your Social Security card (first name, middle initial or middle name and last name).
- Your date of birth.
- Your telephone number (optional), and e-mail address and/or (optional) fax number to contact you.
- Your mailing address.
- Company name.
- Company phone number.

_____

How do you approve my request?

- We match your name, date of birth and SSN against SSA records and verify that you work for the company that will submit the file. If the information is verified, we issue a PIN immediately.
- You will create your own password as part of the registration process.
- Your employer will be notified of your registration.

5.2   Using a PIN/Password

How do I use the PIN I receive?

A PIN can be used as an electronic signature and to use the BSO.

- As an Electronic Signature
- *Employer Submitter*: You will use the PIN as your signature for the file in the MMREF format. Insert your PIN into the file in the Personal Identification Number (PIN) field in the RA Record positions 12 - 19. This should be the PIN of the person responsible for the file and attesting to its accuracy.   It would generally be the same individual who would be signing the attestation statement on the Form W-3.   You will be attesting that "under penalties of perjury, you declare that you have examined this file's data and that to the best of your knowledge and belief, it is true, correct, and complete."
- *Third-Party or Payroll Practitioner Submitter*:   You will use the PIN as your signature for the file in the Personal Identification Number (PIN) field in the RA Record positions 12 - 19. This should be the PIN of the person responsible for the file and attesting to its accuracy.   This attestation is based on the information available and assurances provided by the client.   You should include as part of your standard business practices a provision in your contractual agreement that requires your client to give assurances that the file you are attesting to is to the best of their knowledge true, correct and complete.
- To use the BSO
- As a designated individual authorized by your company, you will use your PIN to use the BSO to carry out various payroll activities. You'll need your PIN (and password) to upload files and to check the status of your file. The person uploading the file or checking the status of the file will use his or her own PIN and password. This does not have to be the same person whose PIN is inserted in the file as explained above.

How do I use my password?

- You must use the password with the PIN to use the BSO (see Section 7). You must change your password at least once every 365 days to keep your PIN from expiring.
- If you do not use the services on BSO, you still need to change your password yearly to retain your PIN.

When may I start using my PIN and password?
Immediately.

How long may I use the PIN?
Indefinitely, as long as you change your password once a year before it expires.

5.3   Assistance

Who should I call if I have problems with registration?
Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m., Eastern Time.

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6.0 ACCUWAGE SOFTWARE

6.1 General

What is AccuWage 2005?

A self-extracting compressed file you can download from the Internet to your IBM compatible personal computer to verify that your file complies with the MMREF-1 format for Tax Year 2005.

When and where can I find AccuWage 2005?

In August 2005, access the Internet at http://www.socialsecurity.gov/employer
– Under "Employer Information Website Index," select *Wage Reporting Software*
– Under "SSA Software," select *ACCUWAGE Information and Software*

Will the AccuWage software identify all errors in the file?
- This software identifies many, but not all, wage submission format errors.
- AccuWage does not verify names and SSNs.
- The likelihood that SSA will reject the file is greatly reduced.

6.2 Assistance

Who should I call if I have a problem with the AccuWage software?

Call **1-888-772-2970** Monday through Friday, 8:30 a.m. to 4:00 p.m., Eastern Time.

7.0   ELECTRONIC FILE UPLOAD

7.1   General

What is Electronic File Upload?

Electronic File Upload is a feature of the BSO. The BSO is a suite of business services that allows employers to conduct business with SSA. Electronic File Upload allows you to transmit an electronic file containing an MMREF-1 wage report to SSA over the Internet. In addition to uploading a wage report, you may also upload a test file to verify transmission capability. In order to upload a file to SSA, you need to access the BSO.

7.2   Accessing the BSO

Who can use BSO?

Anyone with access to the Internet.

Do I have to register to use BSO?

Yes.   See Section 5 for registration information.

Is there a charge to use BSO?

No, except for charges from your Internet service provider.

How do I connect to BSO?

Access the Internet at http://www.socialsecurity.gov/employer
- – Under "Electronic Filing," select *Business Services Online*

How do I log on to BSO?

You will be prompted to enter your PIN and password.

7.3   Data Requirements

What are the data requirements for uploaded files?
- Data must be recorded in the ASCII-1 character set (see Appendix D).
- Any file name may be used. However, please ensure that the file name has a valid extension (for example, ".txt").
- Scan the file for viruses before submitting it to SSA.
- We encourage you to file combined reports to avoid creating a separate file for each employer. Review Appendix C, examples 2, 4, 6, 8, 10 and 12, to see how multiple employers can be combined into one file.
- We prefer files without record delimiters. If record delimiters are used (CR - Carriage Return followed by LF -Line Feed), they must follow the last character of each record, *except* the RF Record.

- If you use record delimiters in your file, the following requirements apply:
  - Each record must be followed immediately by a single record delimiter.
  - Each record delimiter must consist of a carriage-return/line feed (CR/LF) and placed immediately following character position 512. Typically, this is accomplished by pressing the "Enter" key at the end of each record (i.e., after position 512).
  - The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.
  - Do <u>NOT</u> place a record delimiter before the first record of the file.
  - Do <u>NOT</u> place record delimiters after a field within a record.
- Do <u>NOT</u> upload multiple diskette submissions.   Combine the files into a single file on your computer hard drive. Then, send this single file using BSO. Make sure that the file is complete (RA through RF Records).
- The record length <u>must</u> be exactly 512 bytes.

May I compress the file?
- Yes. We recommend this. It will reduce your transmission time.
- Do <u>NOT</u> compress more than one data file together.

What compression software may I use?
You may use any compression software that will compress your files in .ZIP format.

When may I upload my files using BSO?
You may submit files all year. However, **initial** files received after March 31, 2006 are considered "late" by IRS.

7.4   Testing

May I upload a test file using BSO?
Yes. We encourage first-time users of BSO to submit a test file.

- Indicate that the submission is a test file.
- Go to <u>http://www.socialsecurity.gov/employer</u>
  - Under "Electronic Filing," select *Business Services Online*
  - Select *Login*
  - Select *I Accept* on the Attestation Page
  - Enter the PIN and password
  - Under "Wage Reporting Services," select *Submit a W2 Wage File*
  - Select *Test* option
- Test files only verify a successful transmission of a file; the data on the file is not read.
- Test files are deleted.

7.5   Additional Information

How can I receive additional information on BSO?

- To <u>receive</u> a BSO Employer Handbook, call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time.
- To <u>view or print</u> the handbook:
  – Access the Internet at http://www.socialsecurity.gov/employer
  – Under "Employer Information Website Index." select *Forms & Publications*
  – Under "W-2 Filing Specifications," select *Business Services Online (BSO) Handbook for Tax Year 2005*

7.6   Assistance

Who should I contact if I have problems using BSO?

- Call **1-888-772-2970** Monday through Friday, 8:30 a.m. to 4:00 p.m., Eastern Time, or
- Send an e-mail message to bso.support@ssa.gov.

8.0   ELECTRONIC DATA TRANSFER (EDT) FILING

8.1   General

What is EDT?

An EDT system that connects SSA's National Computer Center with various States, Federal agencies and SSA sites via a dedicated telecommunication line. This system uses Sterling Commerce's Connect:Direct (formerly Network Data Mover - NDM) software.

Who can use EDT filing?

Federal and State agencies.

8.2   Data Requirements

What are the data requirements for EDT files?
- Data must be in the unpacked mode.
- We prefer data recorded in EBCDIC, but will accept ASCII.
- Each physical record (a block of logical records) must be a uniform length of 512 characters.
- Physical records <u>must not</u> be prefixed by block descriptor words.
- The blocking factor must not exceed 45. We prefer 45 logical records per block.
- The block size must be a multiple of 512 characters and must not exceed 23,040 characters.
- Choose the option in your system which permits you to designate record length and block size.
- Be sure to remove line feeds, carriage returns and all other record delimiters from your records.
- Do <u>NOT</u> use any internal labels.

May I compress the file I send you through EDT?
No.

8.3   Assistance

Who should I call if I have questions about EDT?
- Call **1-888-772-2970** Monday through Friday, 8:30 a.m. to 4:00 p.m., Eastern Time, or send an e-mail to <u>edt@ssa.gov</u>.
- Call your local contact shown in Appendix A.

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9.0   DISKETTE FILING

Note: Tax year 2005 is the last tax year we will accept diskette submissions.

9.1   Media Requirements

What are the media requirements for diskettes?
- 3 ½ inch MS-DOS or Windows compatible diskettes, "double density," 720 kilobytes or "high density," 1.44 megabytes.
- If a diskette was used previously for other data, reformat it before using it; do <u>NOT</u> make it a bootable disk.
- Scan the file for viruses before submitting it to SSA.

9.2   Data Requirements

What are the data requirements for diskettes?
- Data must be recorded in the ASCII-1 character set (see Appendix D).
- Your file must be named "W2REPORT".
- The file name "W2REPORT" <u>must</u> be in the root directory.
  Example: a:\w2report
- Do <u>NOT</u> add an extension (".dat", ".bak") when filing on diskette.
- Do <u>NOT</u> include more than one file per diskette.
- Do <u>NOT</u> include any other files on the diskette.
- If the number of data records exceeds the capacity of a single diskette, continue onto one or more subsequent diskettes, i.e., volumes.
− Begin volume 1 with an RA Record.
− Begin each volume after volume 1 with the record following the last record on the preceding volume. For example: Volume 1 ends with an RE Record. Volume 2 begins with the related RW Record (s).
- Indicate the proper sequence (e.g., VOL 2 of 3) on the external label.
- We encourage you to file combined reports to avoid creating a separate file and a diskette for each employer. Review Appendix C, examples 2, 4, 6, 8, 10 and 12, to see how multiple employers can be combined into one file.
- We prefer files without record delimiters. If record delimiters are used (CR - Carriage Return followed by LF - Line Feed), they must follow the last character of each record except the RF Record.
- If you use record delimiters using a sequential file, the following requirements apply:
− Each record must be followed immediately by a single record delimiter.
− Each record delimiter must consist of a carriage-return/line feed (CR/LF) and placed immediately following character position 512. Typically, this is accomplished by pressing the "Enter" key at the end of each record (i.e., after position 512).

- The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.
- Do <u>NOT</u> place a record delimiter before the first record of the file.
- Do <u>NOT</u> place record delimiters after a field within a record.
- If information is reported using a random file, the record length <u>must</u> be exactly 512 bytes.

May I compress the file I send you on diskette?
Yes.

What compression software may I use?
You may use any compression software that will compress your files in .ZIP format.

9.3   Testing

Do you accept test files via diskette?
No. You may use the AccuWage software to test your file format.

9.4   Addressing/Packaging

How do I label my diskette?
- Affix an external label like the example shown in the box below.

SSA AWR MMREF-1
EIN:_____
NAME:_____
CITY:_____ST:_____
ZIP CODE:_____PHONE NUMBER:_____
INV#:_____
VOL:_____OF_____

- Label fill-ins must agree with the RA Record data.
  - EIN   Enter submitter's EIN.
  - NAME   Enter submitter's name.
  - CITY   Enter submitter's city.
  - ST   Enter submitter's state.
  - ZIP CODE   Enter submitter's ZIP code.
  - PHONE NUMBER   Enter submitter's phone number.
  - INV#   The inventory number is any type of identification you assign for your inventory control purposes. If this block is not applicable, leave blank.
  - VOL___OF___   Enter the volume number if more than one diskette is submitted. Example: VOL 1 of 3, 2 of 3, 3 of 3

How should I package my diskette?
- Do <u>NOT</u> use paper clips, rubber bands or staples on diskettes.
- Insert each diskette in its own protective sleeve before packaging.
- Send the diskette in a container to prevent damage in transit.
- Use disposable containers. Special mailers for diskettes are available commercially. We do <u>not</u> return special containers.

9.5   Sending

Where do I send my diskette(s)?
- Send your diskette via the U.S. Postal Service to the following address (a Return Receipt is recommended):

        SOCIAL SECURITY ADMINISTRATION
        AWR MAGNETIC MEDIA PROCESSING
        5-F-17, NB, METRO WEST
        PO BOX 33014
        BALTIMORE MD 21290-3014

- Send your diskette via another carrier to the following address:

        SOCIAL SECURITY ADMINISTRATION
        AWR MAGNETIC MEDIA PROCESSING
        5-F-17, NB, METRO WEST
        300 N GREENE STREET
        BALTIMORE MD 21290-0300

- *Note: The contact telephone number for carrier assistance is **(410) 966-9125**.*

9.6   Assistance

Who should I call if I have questions about diskette filing?

- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m., Eastern Time, or
- Call your local contact shown in Appendix A.

10.0   APPENDIX A – CONTACTS FOR QUESTIONS ABOUT THIS PUBLICATION

Depending on your state, call one of the telephone numbers listed below. Most are of the telephone numbers listed are not toll-free telephone numbers.

Note: *For questions concerning using the State Record, contact your State Revenue Agency.*

	CALLS FROM	TELEPHONE	LOCATION
*	Alabama	(334) 223-7013	Montgomery, AL
	Alaska	(206) 615-2125	Seattle, WA
	American Samoa	(510) 970-8247	San Francisco, CA
	Arizona	(510) 970-8247	San Francisco, CA
++	Arkansas	(501) 324-5130	Little Rock, AR
	California	(510) 970-8247	San Francisco, CA
+	Colorado	(303) 844-2364	Denver, CO
	Connecticut	(617) 565-2895	Boston, MA
	Delaware	(215) 597-4632	Philadelphia, PA
	District of Columbia	(215) 597-4632	Philadelphia, PA
	Florida-North	(321) 255-1553 x202	Melbourne, FL
	Florida-South	(305) 672-4517	Miami Beach, FL
*	Georgia-North	(770) 531-1615 x227	Gainesville, GA
*	Georgia-South	(912) 264-0417 x109	Brunswick, GA
	Guam	(510) 970-8247	San Francisco, CA
	Hawaii	(510) 970-8247	San Francisco, CA
	Idaho	(206) 615-2125	Seattle, WA
	Illinois	(312) 575-4244	Chicago, IL
	Indiana	(312) 575-4244	Chicago, IL
	Iowa	(816) 936-5649	Kansas City, MO
	Kansas	(816) 936-5649	Kansas City, MO
*	Kentucky	(859) 294-5153 x3055	Lexington, KY
*	Kentucky	(859) 219-1461 x111	Nicholasville, KY
++	Louisiana	(504) 240-7321	New Orleans, LA
	Maine	(617) 565-2895	Boston, MA
	Maryland	(215) 597-4632	Philadelphia, PA
	Massachusetts	(617) 565-2895	Boston, MA
	Michigan	(312) 575-4244	Chicago, IL
	Minnesota	(312) 575-4244	Chicago, IL
*	Mississippi	(601) 693-4859	Meridian, MS
	Missouri	(816) 936-5649	Kansas City, MO
+	Montana	(303) 844-2364	Denver, CO
	Nebraska	(816) 936-5649	Kansas City, MO
	Nevada	(510) 970-8247	San Francisco, CA
	New Hampshire	(617) 565-2895	Boston, MA
	New Jersey	(212) 264-1117	New York, NY
++	New Mexico	(505) 346-7244	Albuquerque, NM
	New York	(212) 264-1117	New York, NY

	CALLS FROM	TELEPHONE	LOCATION
*	North Carolina	(919) 790-2877 x3007	Raleigh, NC
+	North Dakota	(303) 844-2364	Denver, CO
	Northern Mariana Islands	(510) 970-8247	San Francisco, CA
	Ohio	(312) 575-4244	Chicago, IL
++	Oklahoma	(501) 324-5130	Little Rock, AR
	Oregon	(206) 615-2125	Seattle, WA
	Pennsylvania	(215) 597-4632	Philadelphia, PA
#	Puerto Rico	(787) 766-5574	San Juan, PR
	Rhode Island	(617) 565-2895	Boston, MA
*	South Carolina	(803) 253-3558 x3005	Columbia, SC
+	South Dakota	(303) 844-2364	Denver, CO
*	Tennessee	(615) 781-5803 x206	Nashville, TN
++	Texas-Central/South	(512) 916-5391	Austin, TX
++	Texas-North/Dallas	(817) 978-3123	Fort Worth, TX
++	Texas-East	(936) 441-9243	Houston, TX
++	Texas-West	(505) 346-7244	Albuquerque, NM
+	Utah	(303) 844-2364	Denver, CO
	Vermont	(617) 565-2895	Boston, MA
#	Virgin Islands	(787) 766-5574	San Juan, PR
	Virginia	(215) 597-4632	Philadelphia, PA
	Washington	(206) 615-2125	Seattle, WA
	West Virginia	(215) 597-4632	Philadelphia, PA
	Wisconsin	(312) 575-4244	Chicago, IL
+	Wyoming	(303) 844-2364	Denver, CO

KEY			
*	**Alternate Contact**	**(404) 562-1315**	**Atlanta, GA**
+	**Alternate Contact**	**(800) 314-1964**	**Denver, CO or**
++	**Alternate Contact**	**(281) 449-2955**	**Dallas, TX**
#	**Alternate Contact**	**(866) 638-6497**	**San Juan, PR**

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11.0 APPENDIX B – CORRECTABLE MMREF-1 FIELDS THROUGH A MMREF-2 FILE

No fields in the following records can be corrected with a MMREF-2 file:

- Code RA - Submitter Record
- Code RS - State Record
- Code RT - Total Record
- Code RU - Total Record
- Code RF - Final Record

Some MMREF-1 fields can be corrected with a MMREF-2 file. The table below contains the record and a list of MMREF-1 fields that can be corrected with a MMREF-2 file.

RE RECORD	POSITION	FIELD NAME	LENGTH	CORRECTABLE?
RE	1-2	Record Identifier	2	
RE	3-6	Tax Year	4	Yes (Requires **two** corrections; a decrease for the incorrect tax year and an increase for the correct tax year).
RE	7	Agent Indicator Code	1	No
RE	8-16	Employer /Agent EIN	9	Yes (Requires **two** corrections; a decrease for the incorrect EIN and an increase for the correct EIN).
RE	17-25	Agent for EIN	9	No
RE	26	Terminating Business Indicator	1	No
RE	27-30	Establishment Number	4	Yes
RE	31-39	Other EIN	9	No
RE	40-96	Employer Name	57	No
RE	97-118	Location Address	22	No
RE	119-140	Delivery Address	22	No
RE	141-162	City	22	No
RE	163-164	State Abbreviation	2	No
RE	165-169	ZIP Code	5	No
RE	170-173	ZIP Code Extension	4	No
RE	174-178	Blank	5	
RE	179-201	Foreign State/Province	23	No
RE	202-216	Foreign Postal Code	15	No
RE	217-218	Country Code	2	No

RE	219	Employment Code	1	Yes (Some situations require **two** corrections; a decrease for the incorrect Employment Code and an increase for the correct Employment Code.)
RE	220	Tax Jurisdiction Code	1	No
RE	221	Third-Party Sick Pay Indicator	1	Yes
RE	222-512	Blank	291	

RW RECORD	POSITION	FIELD NAME	LENGTH	CORRECTABLE?
RW	1-2	Record Identifier	2	
RW	3-11	Social Security Number (SSN)	9	Yes
RW	12-26	Employee First Name	15	Yes
RW	27-41	Employee Middle Name or Initial	15	Yes
RW	42-61	Employee Last Name	20	Yes
RW	62-65	Suffix	4	No
RW	66-87	Location Address	22	No
RW	88-109	Delivery Address	22	No
RW	110-131	City	22	No
RW	132-133	State Abbreviation	2	No
RW	134-138	ZIP Code	5	No
RW	139-142	ZIP Code Extension	4	No
RW	143-147	Blank	5	
RW	148-170	Foreign State/Province	23	No
RW	171-185	Foreign Postal Code	15	No
RW	186-187	Country Code	2	No
RW	188-198	Wages, Tips and Other Compensation	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
RW	199-209	Federal Income Tax Withheld	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
RW	210-220	Social Security Wages	11	Yes
RW	221-231	Social Security Tax Withheld	11	Yes
RW	232-242	Medicare Wages and Tips	11	Yes

RW	243-253	Medicare Tax Withheld	11	Yes
RW	254-264	Social Security Tips	11	Yes
RW	265-275	Advance Earned Income Credit	11	Yes **Does not apply to Puerto Rico employees.**
RW	276-286	Dependent Care Benefits	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
RW	287-297	Deferred Compensation Contributions to Section 401(k)	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
RW	298-308	Deferred Compensation Contributions to Section 403(b)	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
RW	309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
RW	320-330	Deferred Compensation Contributions to Section 457(b)	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
RW	331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
RW	342-352	Military Employees Basic Quarters, Subsistence and Combat Pay	11	Yes **Valid for tax years 1995 – 2001 only.** **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
RW	353-363	Non-qualified Plan Section 457 Distributions or Contributions	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**

RW	364-374	Employer Contributions to a Health Savings Account	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
RW	375-385	Non-qualified Plan Not Section 457 Distributions or Contributions	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
RW	386-396	Nontaxable Combat Pay	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
RW	397-407	Blank	11	
RW	408-418	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	11	Yes **Does not apply to Puerto Rico employees.**
RW	419-429	Income from the Exercise of Nonstatutory Stock Options	11	Yes **Does not apply to Puerto Rico employees.**
RW	430-440	Deferrals Under a Section 409A Non-Qualified Deferred Compensation Plan	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
RW	441-485	Blank	45	
RW	486	Statutory Employee Indicator	1	Yes
RW	487	Blank	1	
RW	488	Retirement Plan Indicator	1	Yes
RW	489	Third-Party Sick Pay Indicator	1	Yes
RW	490-512	Blank	23	

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RO RECORD	POSITION	FIELD NAME	LENGTH	CORRECTABLE?
RO	1-2	Record Identifier	2	
RO	3-11	Blank	9	
RO	12-22	Allocated Tips	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
RO	23-33	Uncollected Employee Tax on Tips	11	Yes
RO	34-44	Medical Savings Account	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
RO	45-55	Simple Retirement Account	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
RO	56-66	Qualified Adoption Expenses	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
RO	67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	11	Yes
RO	78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	11	Yes
RO	89-99	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
RO	100-264	Blank	164	
RO	265	Civil Status	1	No **Applies to Puerto Rico employees only.**
RO	266-274	Spouse's Social Security Number (SSN)	9	No **Applies to Puerto Rico employees only.**
RO	275-285	Wages Subject to Puerto Rico Tax	11	No **Applies to Puerto Rico employees only.**
RO	286-296	Commissions Subject to Puerto Rico Tax	11	No **Applies to Puerto Rico employees only.**

RO	297-307	Allowances Subject to Puerto Rico Tax	11	No **Applies to Puerto Rico employees only.**
RO	308-318	Tips Subject to Puerto Rico Tax	11	No **Applies to Puerto Rico employees only.**
RO	319-329	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No **Applies to Puerto Rico employees only.**
RO	330-340	Puerto Rico Tax Withheld	11	No **Applies to Puerto Rico employees only.**
RO	341-351	Retirement Fund Annual Contributions	11	No **Applies to Puerto Rico employees only.**
RO	352-362	Blank	11	
RO	363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	11	No **Applies to Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.**
RO	374-384	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	11	No **Applies to Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.**
RO	385-512	Blank	128	

12.0   APPENDIX C – RECORD SEQUENCE EXAMPLES

Each example makes use of only a small number of employees and employers. Actual MMREF-1 files may contain many more employees and employers than these examples.

EXAMPLE 1 Submitter with 10 employees (no RO or RU Records)	EXAMPLE 2 Submitter with 3 employers (no RO or RU Records)	EXAMPLE 3 Submitter with 1 employer with two types of employment (no RO or RU Records)
RA (ACE TRUCKERS) RE (Ace Truckers) RW RW RW RW RW RW RW RW RW RW RT RF	RA (DATA SERVICE) RE (Best Pizza) RW RT RE (Construction Co) RW RW RW RT RE (Ridge Rock & Gravel) RW RW RT RF	RA (COUNTY PAYROLL) RE (Orange County – MQGE) RW RW RW RT RE (Orange County Non-MQGE) RW RW RT RF

EXAMPLE 4 Submitter with 3 employers with establishment reporting (no RO or RU Records)	EXAMPLE 5 Submitter with 4 employees (with RO and RU Records)	EXAMPLE 6 Submitter with 3 employers (with RO and RU Records)
RA (PAYROLL SVCS INC.) RE (Smith Candies) RW RW RT RE (Paper Co-Salaried) RW RT RE (Paper Co – Hourly) RW RW RT RF	RA (ACE TRUCKERS) RE (Ace Truckers) RW RO RW RO RW RO RW RO RT RU RF	RA (DATA SERVICES) RE (Better Pizza) RW RO RW RT RU RE (City Const Co.) RW RO RW RO RT RU RE (Ridge Gravel) RW RO RT RU RF

EXAMPLE 7 Submitter with 1 employer with two types of employment (with RO and RU Records)	EXAMPLE 8 Submitter with 3 employers with establishment reporting (with RO and RU Records)	EXAMPLE 9 Submitter with 2 employees (with RO, RS and RU Records)
RA (COUNTY PAYROLL) RE (Orange County - MQGE) RW RO RT RU RE (Orange County – Non-MQGE) RW RO RW RO RW RO RT RU RF	RA (PAYROLL SVCS INC.) RE (Smith Candies) RW RO RT RU RE (Paper Co – Salaried) RW RO RW RO RT RU RE (Paper Co – Hourly) RW RO RT RU RF	RA (ACE TRUCKERS) RE (Ace Truckers) RW RO RS RW RO RS RT RU RF

EXAMPLE 10 Submitter with 2 employers (with RO, RS and RU Records)	EXAMPLE 11 Submitter with 1 employer with two types of employment (with RO, RS and RU Records)	*See additional examples on the following page*
RA (DATA SERVICES) RE (Betty's Pizza) RW RO RS RT RU RE (Ridge Rock) RW RO RS RT RU RF	RA (COUNTY PAYROLL) RE (County Water – MQGE) RW RO RS RT RU RE (County Water - Non-MQGE) RW RO RS RT RU RF	

EXAMPLE 12 Submitter with 3 employers and establishment reporting (with RO, RS and RU Records)	EXAMPLE 13 Submitter with Puerto Rico employees and stateside employees
RA (PAYROLL SVCS INC.) RE (Smith Candies) RW RO RS RT RU RE (Paper Co – Salaried) RW RO RS RT RU RE (Business Paper Co – Hourly) RW RO RS RT RU RF	RA (T-SHIRTS GALORE) RE (Tax Jurisdiction "P") RW for Puerto Rico employee RO for Puerto Rico employee RW for Puerto Rico employee RO for Puerto Rico employee RT RU RE (Tax Jurisdiction "Blank") RW for stateside employee RW for stateside employee RW for stateside employee RT RF

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13.0   APPENDIX D – ACCEPTABLE CHARACTER SETS

The following charts contain the character sets that we can either directly read or translate. The translations are shown character for character, i.e., unpacked. The charts do not show every character for each character set, just the most commonly used characters.

EBCDIC (For EDT only)			ASCII-1			ASCII-2		
Character	Hexadecimal Value	Decimal Value	Character	Hexadecimal Value	Decimal Value	Character	Hexadecimal Value	Decimal Value
+0	C0	192	0	30	48	0	B0	176
A	C1	193	1	31	49	1	B1	177
B	C2	194	2	32	50	2	B2	178
C	C3	195	3	33	51	3	B3	179
D	C4	196	4	34	52	4	B4	180
E	C5	197	5	35	53	5	B5	181
F	C6	198	6	36	54	6	B6	182
G	C7	199	7	37	55	7	B7	183
H	C8	200	8	38	56	8	B8	184
I	C9	201	9	39	57	9	B9	185
J	D1	209	A	41	65	A	C1	193
K	D2	210	B	42	66	B	C2	194
L	D3	211	C	43	67	C	C3	195
M	D4	212	D	44	68	D	C4	196
N	D5	213	E	45	69	E	C5	197
O	D6	214	F	46	70	F	C6	198
P	D7	215	G	47	71	G	C7	199
Q	D8	216	H	48	72	H	C8	200
R	D9	217	I	49	73	I	C9	201
S	E2	226	J	4A	74	J	CA	202
T	E3	227	K	4B	75	K	CB	203
U	E4	228	L	4C	76	L	CC	204
V	E5	229	M	4D	77	M	CD	205
W	E6	230	N	4E	78	N	CE	206
X	E7	231	O	4F	79	O	CF	207
Y	E8	232	P	50	80	P	D0	208
Z	E9	233	Q	51	81	Q	D1	209
0	F0	240	R	52	82	R	D2	210
1	F1	241	S	53	83	S	D3	211
2	F2	242	T	54	84	T	D4	212
3	F3	243	U	55	85	U	D5	213
4	F4	244	V	56	86	V	D6	214
5	F5	245	W	57	87	W	D7	215
6	F6	246	X	58	88	X	D8	216
7	F7	247	Y	59	89	Y	D9	217
8	F8	248	Z	5A	90	Z	DA	218
9	F9	249	Blank	20	32	Blank	A0	160
Blank	40	64	Apostrophe	27	39	Apostrophe	A7	167
Hyphen	60	96	Hyphen	2D	45	Hyphen	AD	173
Apostrophe	7D	125						

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14.0 APPENDIX E – W-3/W-2 BOXES AND MMREF-1 FIELDS CROSS REFERENCE

14.1 Form W-3 and MMREF-1

FORM W-3 BOX	MMREF-1 FILE RECORD/FIELD/POSITION
a. Control number	Does not relate to a MMREF-1 field
b. Kind of Payer 941 Military 943 CT-1 Hshld. Emp. Medicare govt. emp. Third-party sick pay	Code RE/Employment Code/219 R = Regular M = Military A = Agriculture X = Railroad H = Household Q = Medicare Qualified Government Employment Code RE/Third-Party Sick Pay Indicator/221
c. Total number of Forms W-2	Code RT/Number of RW Records/3-9
d. Establishment number	Code RE/Establishment Number/27-30
e. Employer identification number	Code RE/Employer/Agent EIN/8-16
f. Employer's name	Code RE/Employer Name/40-96
g. Employer's address and ZIP code	Code RE/Location Address/97-118 Code RE/Delivery Address/119-140 Code RE/City/141-162 Code RE/State Abbreviation/163-164 Code RE/Zip Code/165-169 Code RE/ZIP Code Extension/170-173 Code RE/Foreign State/Province/179-201 Code RE/Foreign Postal Code/202-216 Code RE/Country Code/217-218
h. Other EIN used this year	Code RE/Other EIN/31-39
1. Wages, tips, other compensation	Code RT/Wages, Tips and Other Compensation/10-24
2. Federal income tax withheld	Code RT/Federal Income Tax Withheld/25-39
3. Social security wages	Code RT/Social Security Wages/40-54
4. Social security tax withheld	Code RT/Social Security Tax Withheld/55-69
5. Medicare wages and tips	Code RT/Medicare Wages and Tips/70-84
6. Medicare tax withheld	Code RT/Medicare Tax Withheld/85-99
7. Social security tips	Code RT/Social Security Tips/100-114
8. Allocated tips	Code RU/Allocated Tips/10-24
9. Advance EIC payments	Code RT/Advance Earned Income Credit/115-129
10. Dependent care benefits	Code RT/Dependent Care Benefits/130-144
11. Nonqualified plans	**Sum of** MMREF-1 RT Record fields: Nonqualified Plan Section 457 **and** Nonqualified Plan Not Section 457

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FORM W-3 BOX	MMREF-1 FILE RECORD/FIELD/POSITION
12. Deferred compensation	**Sum of** MMREF-1 RT Record fields: Deferred Compensation Contributions to Section 401(k), Deferred Compensation Contributions to Section 403(b), Deferred Compensation Contributions to Section 408(k)(6), Deferred Compensation Contributions to Section 457(b), Deferred Compensation Contributions to Section 501(c)(18)(D), Simple Retirement Account **and** Deferrals Under a Section 409A on a Non-qualified Deferred Compensation Plan
13. For third-party sick pay use only	Does not relate to a MMREF-1 field
14. Income tax withheld by payer of third-party sick pay	Code RT/Income Tax Withheld by Third-Party Payer/ 325-339
15. State/Employer's state ID number	Not a required MMREF-1 field; may be used in an RS Record for State filing.
16. State wages, tips, etc.	Not a required MMREF-1 field; may be used in an RS Record for State filing.
17. State income tax	Not a required MMREF-1 field; may be used in an RS Record for State filing.
18. Local wages, tips, etc.	Not a required MMREF-1 field; may be used in an RS Record for State filing.
19. Local income tax	Does not relate to a MMREF-1 field
Contact person	Code RA/Contact Name/396-422
Telephone number	Code RA/Contact Phone Number/423-437
Email address	Code RA/Contact E-mail/446-485
FAX number	Code RA/Contact FAX/489-498

14.2 Form W-2 and MMREF-1

FORM W-2 BOX	MMREF-1 FILE RECORD/FIELD/POSITION
a. Control Number	Does not relate to a MMREF-1 field
b. Employer identification number	Code RE/Employer/Agent EIN/8-16
c. Employer's name, address, and ZIP code	Code RE/Employer Name/40-96 Code RE/Location Address/97-118 Code RE/Delivery Address/119-140 Code RE/City/141-162 Code RE/State Abbreviation/163-164 Code RE/ZIP Code/165-169 Code RE/ZIP Code Extension/170-173 Code RE/Foreign State/Province/179-201 Code RE/Foreign Postal Code/202-216 Code RE/Country Code/217-218

FORM W-2 BOX	MMREF-1 FILE RECORD/FIELD/POSITION
d. Employee's social security number	Code RW/Social Security Number (SSN)/3-11
e. Employee's first name and initial Last name	Code RW/Employee First Name/12-26 Code RW/Employee Middle Name or Initial/27-41 Code RW/Employee Last Name/42-61
f. Employee's address and ZIP Code	Code RW/Location Address/66-87 Code RW/Delivery Address/88-109 Code RW/City/110-131 Code RW/State Abbreviation/132-133 Code RW/ZIP Code/134-138 Code RW/ZIP Code Extension/139-142 Code RW/Foreign State/Province/148-170 Code RW/Foreign Postal Code/171-185 Code RW/Country Code/186-187
1 Wages, tips, other compensation	Code RW/Wages, Tips and Other Compensation/188-198
2 Federal income tax withheld	Code RW/Federal Income Tax Withheld/199-209
3 Social security wages	Code RW/Social Security Wages/210-220
4 Social security tax withheld	Code RW/Social Security Tax Withheld/221-231
5 Medicare wages and tips	Code RW/Medicare Wages and Tips/232-242
6 Medicare tax withheld	Code RW/Medicare Tax Withheld/243-253
7 Social security tips	Code RW/Social Security Tips/254-264
8 Allocated tips	Code RO/Allocated Tips/12-22
9 Advance EIC payment	Code RW/Advance Earned Income Credit/265-275
10 Dependent care benefits	Code RW/Dependent Care Benefits/276-286
11 Nonqualified plans	Code RW/Non-qualified Plan Section 457 Distributions or Contributions/353-363 Code RW/Non-qualified Plan Not Section 457 Distributions or Contributions/375-385
12 See instructions for box 12 **Code A**: Uncollected social security or RRTA tax on tips	Code RO/Uncollected Employee Tax on Tips/23-33
Code B: Uncollected Medicare tax on tips	Code RO/Uncollected Employee Tax on Tips/23-33
Code C: Taxable cost of group-term life insurance over $50,000	Code RW/Employer Cost of Premiums for Group Term Life Insurance Over $50,000/408-418
Code D: Elective deferrals to a Section 401(k) cash or deferred arrangement	Code RW/Deferred Compensation Contributions to Section 401(k)/287-297
Code E: Elective deferrals under a Section 403(b) salary reduction arrangement	Code RW/Deferred Compensation Contributions to Section 403(b)/298-308
Code F: Elective deferrals under a Section 408(k)(6) salary reduction SEP	Code RW/Deferred Compensation Contributions to Section 408(k)(6)/309-319

FORM W-2 BOX	MMREF-1 FILE RECORD/FIELD/POSITION
Code G: Elective deferrals and employer contributions (including non-elective deferrals) to a section 457(b) deferred compensation plan	Code RW/Deferred Compensation Contributions to Section 457(b)/320-330
Code H: Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan	Code RW/Deferred Compensation Contributions to Section 501(c)(18)(D)/331-341
Code J: Nontaxable sick pay	Does not relate to a MMREF-1 field.
Code K: 20% excise tax on excess golden parachute payments	Does not relate to a MMREF-1 field.
Code L: Substantiated employee business expense reimbursements	Does not relate to a MMREF-1 field.
Code M: Uncollected social security or RRTA tax on taxable cost of group-term life insurance over $50,000 (for former employees)	Code RO/Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000/67-77
Code N: Uncollected Medicare tax on taxable cost of group-term life insurance over $50,000 (for former employees)	Code RO/Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000/78-88
Code P: Excludable moving expense reimbursements paid directly to employee	Does not relate to a MMREF-1 field.
Code Q: Nontaxable combat pay	Code RW/Nontaxable Combat Pay/386-396
Code R: Employer contributions to an Archer MSA	Code RO/Medical Savings Account/34-44
Code S: Employee salary reduction contributions under a section 408(p) SIMPLE	Code RO/Simple Retirement Account/45-55
Code T: Adoption benefits	Code RO/Qualified Adoption Expenses/56-66
Code V: Income from the exercise of non-statutory stock option(s)	Code RW/Income from the Exercise of Non-statutory Stock Options/419-429
Code W: Employer Contributions to a Health Savings Account	Code RW/Employer Contributions to a Health Savings Account/364-374
Code Y: Deferrals under a section 409A nonqualified deferred compensation plan	Code RW/Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan/430-440
Code Z: Income under section 409A on a nonqualified deferred compensation plan	Code RO/Income Under Section 409A on a Non-qualified Deferred Compensation Plan/89-99

FORM W-2 BOX	MMREF-1 FILE RECORD/FIELD/POSITION

13 Statutory employee
     Retirement plan
     Third-party sick pay
	Code RW/Statutory Employee Indicator/486
	Code RW/Retirement Plan Indicator/488
	Code RW/Third-Party Sick Pay Indicator/489

14 Other	Does not relate to a MMREF-1 field
15 State/Employer's state ID number	Not a required MMREF-1 field; may be used in an RS Record for State filing.
16 State wages, tips, etc.	Not a required MMREF-1 field; may be used in an RS Record for State filing.
17 State income tax	Not a required MMREF-1 field; may be used in an RS Record for State filing.
18 Local wages, tips, etc.	Not a required MMREF-1 field; may be used in an RS Record for State filing.
19 Local income tax	Not a required MMREF-1 field; may be used in an RS Record for State filing.
20 Locality name	Does not relate to a MMREF-1 field

15.0 APPENDIX F – POSTAL ABBREVIATIONS AND NUMERIC CODES

15.1 U.S. States

STATE	ABBREVIATION	NUMERIC CODE*	STATE	ABBREVIATION	NUMERIC CODE*
Alabama	AL	01	Montana	MT	30
Alaska	AK	02	Nebraska	NE	31
Arizona	AZ	04	Nevada	NV	32
Arkansas	AR	05	New Hampshire	NH	33
California	CA	06	New Jersey	NJ	34
Colorado	CO	08	New Mexico	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
District of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	39
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	ME	23	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51
Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

*Use on Code RS State Records only

15.2 U.S. Territories and Possessions and Military Post Offices

TERRITORIES AND POSSESSIONS	ABBREVIATION	MILITARY POST OFFICES formerly APO and FPO	ABBREVIATION
American Samoa	AS	Alaska and the Pacific	AP
Guam	GU	Canada, Europe, Africa and Middle East	AE
Northern Mariana Islands	MP	Central and South America	AA
Puerto Rico	PR	Contingency Operations	AC
Virgin Islands	VI		

16.0 APPENDIX G – COUNTRY CODES

(SSA uses the National Geospatial-Intelligence Agency's (NGA) FIPS 10-4 Publication for assignment of country codes.)

COUNTRY	CODE	COUNTRY	CODE
Afghanistan	AF	Chile	CI
Albania	AL	China, People's Republic of	CH
Algeria	AG	Christmas Island (Indian Ocean)	KT
Andorra	AN	Clipperton Island	IP
Angola	AO	Cocos (Keeling) Islands	CK
Anguilla	AV	Colombia	CO
Antarctica	AY	Comoros	CN
Antigua and Barbuda	AC	Congo (Democratic Republic of)	CG
Argentina	AR	Cook Islands	CW
Armenia	AM	Coral Sea Islands Territory	CR
Aruba	AA	Costa Rica	CS
Ashmore and Cartier Islands	AT	Cote d'ivoire (Ivory Coast)	IV
Australia	AS	Croatia	HR
Austria	AU	Cuba	CU
Azerbaijan	AJ	Cyprus	CY
Bahamas, The	BF	Czech Republic	EZ
Bahrain	BA	Denmark	DA
Baker Island	FQ	Djibouti	DJ
Bangladesh	BG	Dominica	DO
Barbados	BB	Dominican Republic	DR
Bassas da India	BS	East Timor	TT
Belarus	BO	Ecuador	EC
Belgium	BE	Egypt	EG
Belize	BH	El Salvador	ES
Benin	BN	England	UK
Bermuda	BD	Equatorial Guinea	EK
Bhutan	BT	Eritrea	ER
Bolivia	BL	Estonia	EN
Bosnia-Herzegovina	BK	Ethiopia	ET
Botswana	BC	Europa Island	EU
Bouvet Island	BV	Falkland Islands (Islas Malvinas)	FK
Brazil	BR		
British Indian Ocean Territory	IO	Faroe Islands	FO
Brunei	BX	Fiji	FJ
Bulgaria	BU	Finland	FI
Burkina Faso	UV	France	FR
Burma	BM	French Guiana	FG
Burundi	BY	French Polynesia	FP
Cambodia	CB	French Southern and Antarctic Lands	FS
Cameroon	CM		
Canada	CA	Gabon	GB
Cape Verde	CV	Gambia, The	GA
Cayman Islands	CJ	Gaza Strip	GZ
Central African Republic	CT	Georgia	GG
Chad	CD	Germany	GM

COUNTRY	CODE
Ghana	GH
Gibraltar	GI
Glorioso Islands	GO
Greece	GR
Greenland	GL
Grenada	GJ
Guadeloupe	GP
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island and McDonald Island	HM
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayan	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Juan de Nova Island	JU
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KP
Korea, Democratic People's Republic of (North)	KN
Korea, Republic of (South)	KS
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS

COUNTRY	CODE
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Man, Isle of	IM
Marshall Islands	RM
Martinique	MB
Mauritania	MR
Mauritius	MP
Mayotte	MF
Mexico	MX
Micronesia, Federated States of	FM
Midway Islands	MQ
Moldova	MD
Monaco	MN
Mongolia	MG
Montserrat	MH
Morocco	MO
Mozambique	MZ
Nambia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
Northern Ireland	UK
Norway	NO
Oman	MU
Pakistan	PK
Palau	PS
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP

COUNTRY	CODE
Pitcairn Island	PC
Poland	PL
Portugal	PO
Qatar	QA
Reunion	RE
Romania	RO
Russia	RS
Rwanda	RW
St Kitts and Nevis	SC
St Helena	SH
St Lucia	ST
St Pierre and Miquelon	SB
St Vincent and the Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Scotland	UK
Senegal	SG
Serbia and Montenegro	YI
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia and South Sandwich Islands	SX
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania, United Republic of	TZ
Thailand	TH
Togo	TO
Tokelau	TL
Tonga	TN
Trinidad and Tobago	TD
Tromelin Island	TE
Tunisia	TS
Turkey	TU

COUNTRY	CODE
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City	VT
Venezuela	VE
Vietnam	VM
Virgin Islands (British)	VI
Wake Island	WQ
Wales	UK
Wallis and Futuna	WF
West Bank	WE
Western Sahara	WI
Yemen	YM
Zambia	ZA
Zimbabwe	ZI
Other Countries	OC

17.0   APPENDIX H – MAXIMUM WAGE AND TAX TABLE

YEAR	SOCIAL SECURITY			MEDICARE		
	Employee and Employer Tax Rate	Maximum Amount of Taxed Earnings	Employee Maximum Annual Tax	Employee and Employer Tax Rate	Maximum Amount of Taxed Earnings	Employee Maximum Annual Tax
1978	6.050 %	$17,700.00	$1,070.85	--	--	--
1979	6.130 %	$22,900.00	$1,403.77	--	--	--
1980	6.130 %	$25,900.00	$1,587.67	--	--	--
1981	6.650 %	$29,700.00	$1,975.05	--	--	--
1982	6.700 %	$32,400.00	$2,170.80	--	--	--
1983	6.700 %	$35,700.00	$2,391.90	--	--	--
1984	6.700 %	$37,800.00	$2,532.60	--	--	--
1985	7.050 %	$39,600.00	$2,791.80	--	--	--
1986	7.150 %	$42,000.00	$3,003.00	--	--	--
1987	7.150 %	$43,800.00	$3,131.70	--	--	--
1988	7.510 %	$45,800.00	$3,439.58	--	--	--
1989	7.510 %	$48,000.00	$3,604.80	--	--	--
1990	7.650 %	$51,300.00	$3,924.45	--	--	--
1991	6.200 %	$53,400.00	$3,310.80	1.450 %	$125,000.00	$1,812.50
1992	6.200 %	$55,500.00	$3,441.00	1.450 %	$130,200.00	$1,887.90
1993	6.200 %	$57,600.00	$3,571.20	1.450 %	$135,000.00	$1,957.50
1994	6.200 %	$60,600.00	$3,757.20	1.450 %	No Maximum	No Maximum
1995	6.200 %	$61,200.00	$3,794.40	1.450 %	No Maximum	No Maximum
1996	6.200 %	$62,700.00	$3,887.40	1.450 %	No Maximum	No Maximum
1997	6.200 %	$65,400.00	$4,054.80	1.450 %	No Maximum	No Maximum
1998	6.200 %	$68,400.00	$4,240.80	1.450 %	No Maximum	No Maximum
1999	6.200 %	$72,600.00	$4,501.20	1.450 %	No Maximum	No Maximum
2000	6.200 %	$76,200.00	$4,724.40	1.450 %	No Maximum	No Maximum
2001	6.200 %	$80,400.00	$4,984.80	1.450 %	No Maximum	No Maximum
2002	6.200 %	$84,900.00	$5,263.80	1.450 %	No Maximum	No Maximum
2003	6.200 %	$87,000.00	$5,394.00	1.450 %	No Maximum	No Maximum
2004	6.200 %	$87,900.00	$5,449.80	1.450 %	No Maximum	No Maximum
2005	6.200 %	$90,000.00	$5,580.00	1.450 %	No Maxipum	No Maximum

18.0   APPENDIX I – GLOSSARY

TERM	DESCRIPTION
AccuWage	A self-extracting compressed file that you can download from SSA's employer Internet site to your IBM compatible personal computer to verify that your file complies with the MMREF-1 format for this tax year.
Agent	An agent as defined in this publication is either a Form 2678 Procedure agent approved by IRS or is a Common Paymaster (a corporation that pays an employee who works for two or more related corporations at the same time or who works for two different parts of the parent corporation (with different EIN's) during the same year).
ASCII	American Standard Code for Information Interchange. One of the acceptable character sets used for electronic processing of data.
Block	A number of physical records grouped and written together as a single unit on Electronic Data Transfer (EDT) for reporting W-2 Copy A data to SSA.
BPI	Bytes per inch. Same as characters per inch.
BSO	Business Services Online. A suite of business services for companies to conduct business with SSA.
Byte	A computer unit of measure; one byte contains eight bits and can store one character.
Character	A letter, number or punctuation symbol.
Character set	A group of unique electronic definitions for all letters, numbers and punctuation symbols; example: EBCDIC, ASCII.
Common paymaster	The corporation that pays an employee who works for two or more intra-related corporations at the same time or who works for two different parts of the parent corporation (with different EIN's) during the same year.
Decimal value	A character's equivalent in a numbering system using base 10.
EBCDIC	Extended Binary Coded Decimal Interchange Code. One of the acceptable character sets used for electronic processing of data.
EDT	Electronic Data Transfer. A system that connects SSA's National Computer Center with various States, Federal agencies and SSA sites via a dedicated telecommunication line.
EET	Earnings Employment Type (also known as Employment Code).
EIN	Employer Identification Number. A nine-digit number assigned by the IRS to an organization for Federal tax reporting purposes.
ESLO	Employer Services Liaison Officer. SSA's wage reporting specialists located in regional offices across the country to assist with a variety of wage reporting issues.

TERM	DESCRIPTION
Establishment number	A four-position identifier determined by the employer which further distinguishes the employer reported in a Code RE Record. The establishment number can be either alpha, numeric or alpha-numeric.
File	Each file must begin with a Code RA Record and end with a Code RF Record.
Form 449R-2/W-2PR	(Withholding Statement) – A bilingual form sent to SSA used to report wage and tax data for employees in Puerto Rico. This form is for Puerto Rico employees.
Form 449R-2c/W-2cPR	(Corrected Withholding Statement) – A bilingual form sent to SSA used to correct a previously submitted filed form 499R-2/W-2PR. This form is for Puerto Rico employees.
Form 2678	Employer Appointment of Agent. An IRS form used to request an agent.
Form 8508	An IRS form used to request from IRS a waiver of filing W-2 reports on magnetic media.
Form 8809	An IRS form used to request from IRS a time extension for filing W-2 reports.
Form W-2	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees.
Form W-2AS	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in American Samoa.
Form W-2c	Corrected Wage and Tax Statement. An IRS form sent to SSA used to correct W-2 Copy A information.
Form W-2CM	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Northern Mariana Islands.
Form W-2GU	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Guam.
Form W-2VI	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in the Virgin Islands.
Form W-3	Transmittal of Wage and Tax Statements. An IRS form sent to SSA with Forms W-2.
Form W-3c	Transmittal of Corrected Wage and Tax Statements. An IRS form sent to SSA with Forms W-2c.
Form W-3cPR	Transmittal of Corrected Income and Tax Statements. An IRS transmittal form sent to SSA with Forms 499R-2c/W-2cPR for employees in Puerto Rico.
Form W-3PR	Transmittal of Withholding Statements. An IRS form sent to SSA with Forms 499R-2/W-2PR for employees in Puerto Rico.
Form W-3SS	Transmittal of Wage and Tax Statements. An IRS transmittal form sent to SSA with Forms W-2GU, W-2AS, W-2VI and W-2CM.

TERM	DESCRIPTION
Hexadecimal	A numbering system using base 16 rather than base 10.
IRS	Internal Revenue Service
Logical record	For the purpose of this publication, any of the required or optional records defined in Section 4.3.
MMREF-1	Magnetic Media Reporting and Electronic Filing -1. Specifications for submitting Annual W-2 Copy A information to SSA.
MMREF-2	Magnetic Media Reporting and Electronic Filing of W-2C information. Specifications for submitting *corrections* of W-2 Copy A information to SSA.
MQGE	Medicare Qualified Government Employment. This applies to Federal, State and local employees who have wages that are subject to ONLY the health insurance tax but not Social Security.
Physical record	A number of logical records grouped and written together as a single unit on a magnetic tape or EDT for reporting W-2 Copy A data to SSA.
PIN	Personal Identification Number. The equivalent of one's electronic signature to access BSO Internet services.
Record Descriptor Word	RDW – A control field used in electronic processing to identify the length of a logical record. The RDW usually precedes the logical record.
Reporting representative	An individual or organization authorized to submit wage and tax reports for one or more employers.
Retirement plan indicator	An indicator used whenever an employee has participated in an employer maintained retirement plan or a collectively bargained plan. This indicator is not applicable for nonqualified plan or section 457 plan contributions.
RRB	Railroad Retirement Board
SSA	Social Security Administration
SSN	Social Security number. A nine-digit number assigned by SSA.
State employer account number	An identification number assigned by a state to an employer for the purpose of filing wage and tax reports to state or local government taxing agencies.
Statutory employee indicator	An indicator used whenever an employee's remuneration is subject to Social Security and Medicare withholding but not to Federal income tax withholding.
Submitter	A person, organization or reporting representative submitting a file to SSA.
Third-party sick pay indicator	An indicator used whenever a third-party sick pay payer files a W-2 for an insured's employee or an employer reporting sick pay payments made by a third party.
USSERA	Uniformed Services Employment and Re-employment Rights Act of 1994

TERM	DESCRIPTION
WFID	Wage File Identifier. A unique number assigned by SSA to a Wage Report submission (formerly TLCN [Tape Library Control Number]).

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